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The Commonwealth of Massachusetts.

FIFTH ANNUAL REPORT

ON THE

STATISTICS OF MUNICIPAL FINANCES

FOR CITY AND TOWN FISCAL YEARS ENDING BETWEEN
NOVEMBER 30, 1910, AND APRIL 1, 1911.

BY

THE DIRECTOR OF THE BUREAU OF STATISTICS. ✓



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STATISTICS OF MUNICIPAL FINANCES—1910.

INTRODUCTION.

In presenting the Fifth Annual Report on the Statistics of Municipal Finances it is gratifying to be able to do so within eight months after the appearance of its immediate predecessor, a fact indicative of the progress made during the past year in overcoming some of the difficulties inherent in the gathering and compilation of data of this character, notwithstanding interruptions in this particular branch of the work of the Bureau, due to increasing administrative responsibilities and special investigations to which circumstances have made it necessary to give precedence and which have prevented more timely publication.

This report contains classified data in considerable detail covering receipts and expenditures and indebtedness for the 33 cities of the State, with summaries for the 71 towns having a population of 5,000 or over and for 191 of the 250 small towns, the number of the latter included within the scope of this report being 15 more than were included in the preceding report. Four of the cities and 17 of the towns of over 5,000 population for which data are given in the following pages failed to make returns to the Bureau of Statistics as required by law, but, as in former years, in order that these important municipalities should not be entirely omitted from the report, these schedules were filled out by the special agents or clerks of the Bureau; there were, in addition, 59 small towns from which no returns were received and from which the Bureau did not feel justified in undertaking to secure information at its own expense.

SEVEN YEARS OF STEADY PROGRESS IN ACCOUNTING REFORM.

Seven years have now elapsed since the act was passed (Chapter 296, Acts of 1906) requiring local accounting officers to make returns of financial transactions of their respective cities and towns to the Bureau of Statistics. The field entered upon at that time by the Bureau was entirely new. This new legislation involved the performance of distinctly pioneer work, much of it necessarily educational in character, among a multitude of municipal officers with whom it brought the department in contact, most of whom viewed the new legislation with indifference, if not positive hostility based upon a certain amount of jealous fear that strictly local functions of government were to be subjected to some sort of unjustifiable and harassing supervision by the Commonwealth.

From the outset, however, it has been my constant aim to so direct the relations of the Bureau with the local officials that they might appreciate that my only purpose in this connection was by friendly suggestion and interpretation to bring about compliance with salutary statutes which had long been ignored or evaded, and to direct, in a spirit of helpfulness, the administration of municipal finances in accordance with sound principles. I think I am justified in saying that this policy has resulted in the Bureau's acquiring and retaining to a very wide degree the confidence of the governing authorities and of individual citizens of our municipalities who have come to regard the department as a clearing house for information and expert advice, not only with respect to the law and best practice in strictly financial transactions, but with respect to a considerable variety of other matters of local concern; indeed, these demands upon the resources of the Bureau are frequently greater than can be properly met with its present facilities. Thus, with public, and to an increasing extent, official, opinion cognizant of conditions requiring remedy, it has transpired that an important body of legislation intended to correct former abuses has been placed upon the statute books of Massachusetts within the past three years with practically no opposition.

For four years after the passage of the act of 1906 requiring returns of financial transactions to be made by cities and towns to the Bureau of Statistics, there was no general legislation on the subject of municipal finances. Then there arose a demand from the towns themselves that some authority be vested in this department to re-organize local accounting systems whenever a municipality might desire such service at its own expense, and the Legislature accordingly passed the act (Chapter 598, Acts of 1910) whereby municipalities might petition the department for an audit of their accounts and the installation of a standard accounting system. Thirteen of our 33 cities, by vote of their city governments, have already taken advantage of this act, and some 26 towns have done so by vote of their town meetings. The work of standardizing the accounts of our cities and towns has, therefore, gone forward satisfactorily and as rapidly as possible, notwithstanding the fact that the Bureau has had, up to the present time, no authority to undertake this work except as voluntarily petitioned for. The Legislature at its recent session, however, passed an act requiring every town in the Commonwealth which has not already petitioned the Bureau of Statistics under the act of 1910 to place an article in the warrant for its annual meeting next year to see if such a petition shall be made; thus while the towns will still be free to determine their own attitude in the matter, it is probably safe to assume that as a result of this mandatory referendum a considerable number, which otherwise would be likely to postpone action indefinitely, will take advantage of the opportunity to vote on the proposition and act favorably upon it. The cities and towns which have already petitioned the Bureau under the provisions of the act of 1910 are: —

Amesbury	Ipswich	Plymouth
Amherst	LAWRENCE	QUINCY
Ashland	LOWELL	Raynham
Avon	Ludlow	Sandwich
BROCKTON	LYNN	Saugus
Carlisle	Manchester	Sharon
Dedham	MELROSE	SPRINGFIELD
Dracut	NEWTON	Swampscott
Gardner	Northfield	TAUNTON
GLOUCESTER	Palmer	Uxbridge
Halifax	Peru	Walpole
HAVERHILL	Petersham	Weston
Hopkinton	PITTSFIELD	WOBURN

THE CERTIFICATION OF TOWN NOTES.

In 1910 also, the act (Chapter 616) requiring all town notes to be certified by the Director of the Bureau of Statistics was passed, to take effect January 1, 1911. This certification is, in effect, a guarantee of the genuineness of the note and while it is not in form a certificate of the legality of the loan, the Director is required to withhold his signature, if, in his judgment, the statutes relating to municipal indebtedness have not been properly complied with. In actual practice, this authority was exercised last year in the cancellation of notes forwarded for certification amounting to about \$355,000. The number of notes certified during the first year of the operation of the law was 1,416; in the following year, 1912, it increased to 1,924; and during the six months ending June 30, 1913, the number certified was 1,257 or 21 per cent more than during the corresponding period last year. Inasmuch as the act made provision for the certification of town notes only, bonds not being included within its scope, the marked increase in the number of notes issued, and the further fact that this increase is noticeable with respect to serials, makes it apparent that our towns are resorting more and more to the issue of notes in preference to bonds, even for long-term loans, in order to get the benefit of the examination made by the Bureau of Statistics into the facts of each issue and the accompanying official certification. In the two years and six months during which the town note certification act has been in effect there has been certified a total of 4,597 notes, representing loans aggregating \$28,719,275 for all purposes permitted by law and including not only temporary revenue loans running for a few months but 30-year water and sewer loans. The success of the act and its popularity among investors seems to be fully attested and the principle has been extended in this year's legislation so as to provide for the certification of the notes of certain minor taxing divisions known as fire, water, watch, light, and improvement districts.

THE NEW MUNICIPAL INDEBTEDNESS LEGISLATION OF 1913.

Except for certain perfecting amendments to existing laws, no further general legislation of special importance bearing upon the subject of municipal finance was passed until the present year. Meantime, the Bureau of

Statistics, besides carrying on its regular work of gathering and compiling data relating to municipal financial transactions as a basis for these annual reports, made three special investigations of various phases of the subject of municipal indebtedness,¹ and a special committee of the Legislature of 1912 conducted an independent inquiry and made a report to the Legislature of 1913² which, through its Committee on Municipal Finance, gave still further consideration to the subject. The outcome of these several investigations has now been embodied in sixteen acts, the result of a careful preliminary, scientific diagnosis of conditions, and I doubt whether any state can show an instance of legislation more thoroughly predigested than that which, without a dissenting voice in either branch of the Legislature, has just been placed upon the statute books of Massachusetts for the purpose of restricting and regulating the incurrence of municipal indebtedness in accordance with sound financial principles. Following is a list of these acts:—

- An Act Relative to Municipal Indebtedness.* Chapter 719, approved May 28.
- An Act to Provide for the Payment of Outstanding Demand Notes and the Restoration of Trust Funds by Cities and Towns.* Chapter 634, approved May 8.
- An Act Relative to Construing Special Acts Limiting the Indebtedness of Cities and Towns for Specified Purposes.* Chapter 648, approved May 13.
- An Act Relative to the Establishment of Reserve Funds by Towns.* Chapter 645, approved May 13.
- An Act Relative to the Overlay of Taxes.* Chapter 649, approved May 13; amended by Chapter 823, approved June 16.
- An Act to Facilitate the Prompt Payment of Taxes.* Chapter 688, approved May 20; amended by Chapter 824, approved June 16.
- An Act Relative to the Collection of Poll Taxes.* Chapter 679, approved May 19.
- An Act to Provide for the Maintenance of Public Ways that Have Been Constructed or Improved with State Funds.* Chapter 774, approved June 13.
- An Act Relative to Expenditures for the Repair of State Highways.* Chapter 773, approved June 13.
- An Act Relative to the Approval of Bills Against Cities and Towns.* Chapter 669, approved May 16.
- An Act to Establish the Financial Year of Towns.* Chapter 692, approved May 21.
- An Act Relative to the Auditing of Municipal Accounts.* Chapter 706, approved May 27.
- An Act to Require Inspectors of Buildings to Give Notice to Assessors of the Granting of Permits.* Chapter 676, approved May 19.
- An Act to Facilitate the Filing of Official Letters.* Chapter 702, approved May 26.
- An Act Relative to Petitions for Legislation Authorizing Cities and Towns to Borrow Money Outside the Statutory Limit of Indebtedness.* Chapter 677, approved May 19.
- An Act Relative to the Issuing of Notes by Fire, Water, Watch, Light, and Improvement Districts.* Chapter 727, approved May 29.

¹ A special report relating to the *Outstanding Indebtedness of Certain Cities and Towns of Massachusetts against which no Sinking Funds are being Accumulated or for the Extinguishment of which no Annual Payments of Principal are being Made* (March 1, 1911, Senate Doc. 373); report of a special investigation relative to *The Indebtedness of the Cities and Towns of the Commonwealth* (April 15, 1912, House Doc. 2168); report of a special investigation relative to *The Sinking Funds and Serial Loans of the Cities and Towns of the Commonwealth* (March 5, 1913, House Doc. 2162).

² *Report of the Joint Special Committee on Municipal Finance* (Jan. 1913, House Doc. 1803).

Without undertaking a digest of these several enactments, since it is our intention to publish them separately in text form, it seems appropriate at this time to review briefly certain of the principal features of the new municipal indebtedness act, which, supplanting the statute of 1875, will make many radical changes in the conditions under which the cities and towns of the Commonwealth may hereafter incur debt, giving to Massachusetts, indeed, a law upon this subject which is probably the most advanced of that of any state of the Union. In its more important aspects this new legislation seeks to strike at four fundamental evils of municipal financial administration, namely:— (1) The incurrence of funded or fixed debt for current expenses; (2) temporary borrowings to a practically unlimited amount in anticipation of tax collections; (3) the diversion of the principal of trust funds to current expenses or other purposes not contemplated by the donor, and the incurrence of other liabilities without providing properly for the payment of the same; and (4) the neglectful and costly management of sinking funds.

1. *Borrowing for current expenses.* No one, so far as I am aware, has ever been able to define satisfactorily the term “current expenses” so that it will have the same meaning under all conditions and in all localities. Therefore, a mere prohibition in a statute against borrowing for this purpose would be futile. It is probable, on the other hand, that no body of law-makers would deliberately authorize the incurrence of a funded or fixed debt for such a purpose. In Massachusetts, therefore, advantage has hitherto been taken of a rather loosely phrased law which, after specifying certain legitimate purposes for incurring funded debt, provided that debt incurred for any other purpose should be limited to a period of 10 years, the plain inference being that it was quite permissible to borrow money for any purpose whatever so long as the loan was limited to 10 years, — whether it was for the support of the poor, the payment of insurance premiums, the compilation of a local history, or the purchase of a town hearse, — for all of which laudable objects of public expenditure our investigations showed Massachusetts municipalities had incurred fixed debt. But the existing law, containing as it did this defect which threw wide open the door for great abuse, nevertheless had within it the suggestion of the remedy. It specified certain purposes for which municipal debt might be incurred and fixed the periods for which the loan in each case might run. In view, therefore, of the impracticability of devising a working definition of the term “current expenses” for prohibitory purposes in a general act, it was decided simply to extend the list of authorized purposes and periods for which debt might properly be incurred so as to include all that it might be considered safe to incorporate in a general statute, and then to prohibit unconditionally borrowing for any purpose or for a longer period of time than as thus authorized.

2. *Unrestricted borrowings in anticipation of tax collections.* Under the old law cities and towns, by majority vote, might incur debt for temporary loans in anticipation of the taxes of the current municipal year and expressly

made payable therefrom by such vote, and it was stipulated that such loans should be payable within one year after the date of their incurrence. No limitation was, in specific terms, set by the statute upon the amount that might thus be borrowed, but obviously it could never have been intended to permit loans in anticipation of tax collections to be made in an amount greater than the source from which the revenue to meet the same was to be derived. But in certain cases it was found that loans had been made which actually exceeded in amount the taxes against which they were issued, necessitating in many cases recourse to renewals or refunding, whereby the date of actual cancellation was extended beyond the year, regardless of the clear intent of the law. On the other hand, while the law authorized these temporary loans to be incurred only in anticipation of taxes and required payment to be made therefrom, the word "taxes" was sometimes given a very elastic interpretation and payment was made from any available revenues (liquor licenses and other fees, departmental receipts, etc.).

The remedy provided by the new legislation is to recognize this latter practice as legitimate and to authorize henceforth loans in anticipation not merely of taxes in the narrow sense of the assessors' levy, but of *revenue*, payment to be made therefrom; but the amount of such loans is to be limited to the amount of the tax levy of the preceding financial year, together with the bank, corporation, and street railway tax.

3. *The diversion of trust funds and the incurrence of other liabilities without providing properly for the payment of the same.* Since the agitation begun by the first preliminary investigation of this subject by the Bureau of Statistics two years ago, 32 municipalities have been induced to petition the Legislature for the necessary authority, by special act, to refund, by the serial method of payment, indebtedness aggregating \$1,125,243.71, most of which represented liabilities caused by the borrowing or use of trust funds (the restoration of which has now been provided for), demand notes long outstanding, and other debts for the payment of which at the time of their incurrence proper provision had not been made.¹ Cities and towns having such liabilities still outstanding are, however, to be required to raise in the tax levy of 1914 the amount necessary to restore the funds, or if to do this would impose too great a burden, they may borrow for the purpose for a period not to exceed 15 years. By the same act all outstanding demand notes for whatever purpose issued are to be taken up and similarly paid, and the issue of notes of this character hereafter is prohibited.

4. *The inefficient management of sinking funds.* It was once said that the

¹ A list of the 19 municipalities, aggregating liabilities of \$957,154, for which refunding legislation of the character indicated was passed by the Legislature of 1912, was given in the introduction to the Fourth Annual Report on Municipal Finances. Since then there have been passed by the Legislature of 1913 similar acts for 13 additional towns as follows:—

Amherst,	\$15,000; Chapter 556.	Plainfield,	\$1,700; Chapter 65.
Fairhaven,	22,000; Chapter 325.	Plympton,	1,800; Chapter 553.
Greenfield,	30,500; Chapter 821.	Provincetown,	18,000; Chapter 532.
Lee,	31,000; Chapter 630.	Sandisfield,	3,470; Chapter 783.
Medway,	3,000; Chapter 223.	Southampton,	9,220; Chapter 61.
New Marlborough,	4,100; Chapter 580.	Stoughton,	25,000; Chapter 581.
Norwell,	3,300; Chapter 119.		

way to resume specie payments was to resume; and the way to stop the abuses of the sinking fund method of paying municipal debt caused by ignorance and inefficiency and to remedy its wastes is to stop the further establishment of such funds.¹ This is the very simple and effective remedy which has now been applied in Massachusetts. The Commonwealth itself set the example a few years ago and since then all state bonds have been issued and made payable by the serial method; several of our cities and towns did likewise and the process is now to be hastened by the prohibition of any further creation of sinking funds and the requirement that all debt shall be issued in accordance with the serial plan. The serial payment provision of the law requires municipalities to provide for the payment of all except temporary loans "by such annual payments as will extinguish the same at maturity, and so that the first of such annual payments on account of any loan shall be made not later than one year after the date of the bonds or notes issued therefor, and so that the amount of such annual payments in any year on account of such debts, so far as issued, shall not be less than the amount of principal payable in any subsequent year, and such annual amount, together with the interest on all debts, shall, without further vote, be assessed until the debt is extinguished."

I have explained above that the method devised for putting a stop to borrowing for current expenses was to extend the list of authorized specific purposes for which fixed or funded debt might be incurred, and to prohibit borrowing for any other purpose. But aside from this important negative object, this portion of the new law is a piece of constructive legislation noteworthy on its own account, since it is an attempt at a comprehensive statutory classification of municipal indebtedness. It will be of interest, therefore, to enumerate in this connection the objects for which municipalities may henceforth borrow in Massachusetts. These authorized loans are of two general classes, those which may be made within the limit of indebtedness fixed by the law, viz., two and a half per cent of the average valuation of the three preceding calendar years in cities and three per cent in towns, and those which are exempt from this limitation. The former are 15 in number (instead of six as in the old law) and, with the periods for which they may run, are as follows:—

(1) For the construction of sewers for sanitary and surface drainage purposes and for sewage disposal, thirty years.

(2) For acquiring land for public parks under the provisions of chapter twenty-eight of the Revised Laws and amendments thereof, thirty years.

(3) For acquiring land for, and the construction of, schoolhouses or buildings to be used for any municipal or departmental purpose, including the cost of original equipment and furnishing, twenty years.

¹ It was found, upon computing some 1,200 different sinking funds of the 85 Massachusetts cities and towns (except Boston) having such funds, that while 47 showed net surpluses aggregating \$2,855,192, there were 52 instances in 40 different municipalities of apparent failure to provide sufficiently for the requirements of the funds in order to meet the debt at maturity, the deficiencies, according to the method of computation adopted, aggregating \$1,794,391. In numerous cases the contributions were based upon no definite, regular formula, the amounts which should have been raised annually having apparently never been properly calculated, or not re-calculated with sufficient frequency to meet current requirements accurately. (See *Report of a Special Investigation relative to The Sinking Funds and Serial Loans of the Cities and Towns of the Commonwealth*, by the Director of the Bureau of Statistics. House Document No. 2162.)

(4) For the construction of additions to schoolhouses or buildings to be used for any municipal purpose, including the cost of original equipment and furnishings, where such additions increase the floor space of said buildings to which such additions are made, twenty years.

(5) For the construction of bridges of stone or concrete, or of iron superstructure, twenty years.

(6) For the original construction of streets or highways or the extension or widening of streets or highways, including land damages and the cost of pavement and sidewalks laid at the time of said construction, ten years.

(7) For the construction of stone, block, brick or other permanent pavement of similar lasting character, ten years.

(8) For macadam pavement under specifications approved by the Massachusetts highway commission, five years.

(9) For the construction of walls or dikes for the protection of highways or property, ten years.

(10) For the purchase of land for cemetery purposes, ten years.

(11) For such part of the cost of additional departmental equipment as is in excess of twenty-five cents per one thousand dollars of the preceding year's valuation, five years.

(12) For the construction of sidewalks of bricks, stone, concrete or other material of similar lasting character, five years.

(13) For connecting dwellings or other buildings with public sewers, when a portion of the cost is to be assessed on the abutting property owners, five years.

(14) For the abatement of nuisances in order to conserve the public health, five years.

(15) For extreme emergency appropriations involving the health or safety of the people or their property, five years.

The second class of loans, those which may be incurred outside the general limit of indebtedness prescribed by the law, are: —

(1) For temporary loans in anticipation of revenue, or for the payment of any land damages or any proportion of the general expenses of altering a grade crossing, or any proportion of the expense of constructing a highway in anticipation of reimbursement by the Commonwealth, or a loan in anticipation of a bond issue, one year.

(2) For establishing or purchasing a system for supplying the inhabitants of a city or town with water, or for the purchase of land for the protection of a water system, or for acquiring water rights, thirty years.

(3) For the extension of water mains and for water departmental equipment, five years.

(4) For establishing, purchasing, extending or enlarging a gas or electric lighting plant within the limits of a city or town, twenty years; but the indebtedness so incurred shall be limited to an amount not exceeding in a town five per cent and in a city two and one-half per cent of the last preceding assessed valuation of such town or city.

(5) For acquiring land for the purposes of a public playground, as specified in section nineteen of chapter twenty-eight of the Revised Laws and amendments thereof, thirty years; but the indebtedness so incurred shall be limited to an amount not exceeding one half of one per cent of the last preceding assessed valuation of the city or town.

It is furthermore provided that all debts, except on account of temporary loans, whether incurred within or without the debt limit, so called, may be authorized only by a vote of two-thirds of the voters present and voting at a town meeting in towns, or of two-thirds of all the members of a city council or other governing body in cities and subject to the approval of the mayor if such approval be required by the charter. What to include in such a list of authorized loans, of which all municipalities were to be permitted to take advantage, and what to exclude, and the proper periods for which loans of different classes should be allowed to run gave rise to much discussion by the Bureau of Statistics, the legislative committees, and the administrative officials of the cities and towns. Naturally enough, numerous municipalities viewing the situation from the standpoint of their own needs or desires wished to have included among the authorized purposes of municipal indebtedness various objects which, while meritorious as affecting their own particular cases, would be unsafe to incorporate into a general law; on the other hand, there were extremists — well-meaning and thoroughly competent financial administrators, but with opinions based upon a restricted experience acquired under perhaps exceptionally favorable conditions — who would have made the provisions of the law so rigid that it would not only have been quite impossible to carry them out in numerous instances, but grossly unjust to have even attempted to do so. There were also, of course, some differences of opinion as to the proper length of time for which debts of various kinds should be incurred. Yet, underneath all these inevitable and natural differences there was discernible on the part of the members of the committee of the Legislature, the local officials, and all who took part in considering the subject, not only a practically universal appreciation of the fact that existing conditions were such as to demand immediate and comprehensive remedial legislation, but a corresponding wholesome disposition to yield personal opinion and theories in the interest of the general welfare. Nevertheless, I think I am entirely safe in saying that, notwithstanding the magnitude, importance, and technical nature of the subject, and the compromises in matters of detail which characterize all reform legislation, the law as finally passed not only involves no sacrifice or substantial modification of any vital principle of sound municipal finance, but on the contrary, represents the embodiment into our statutes of certain of the most fundamental of these principles.

One of the most conspicuous abuses of the old system was the facility with which municipalities, limited as to the aggregate amount of debt which might be incurred under the general law, were able to obtain from the Legislature special acts relieving them from this restriction and authorizing them, in the popular phrase, "to borrow outside the debt limit." Indeed, the number of such special acts passed every year had become so great as to practically nullify, in many cases, the intent of the statute. Heretofore the Legislature has generally had before it only the *ex parte* testimony of interested local officials whose statistics and statements in support of their sup-

posed necessities it has been nobody's particular business to examine critically and which, in the absence of reliable, exact information, could not readily be refuted. But while nothing can prevent cities and towns from continuing to petition the Legislature for similar exemptions from the provisions of the new law, the duty has now been imposed upon the Director of the Bureau of Statistics¹ to examine all such measures which may hereafter be presented and to transmit to the legislative committee having the matter in charge information as to the financial condition of the petitioning municipality. Thus the Legislature in passing upon petitions for special acts in the future will have the benefit, before taking action, of an impartial statement of facts furnished by a state department which can have no motive for bias in the matter.

CONCLUSION.

The improvement in the current status of the work of the Municipal Division of the Bureau, to which allusion was made in the opening paragraph of this introduction, has been due in no small degree to the increased intelligence and promptness with which many municipal accounting officers are now making their returns to the Bureau and, in part, to an increase in the efficiency with which the returns can be handled in the office because of the cumulative experience of the editing staff and special agents and the gradual increase in the volume of information on our files readily accessible for speedy reference. These favoring conditions are bound, with proper support from the Legislature, to increase, affording ground for the hope that in the course of another twelve or eighteen months the work will have become established on a basis which will make possible the publication thereafter of these annual reports as promptly after the close of the municipal years of the several cities and towns as can reasonably be expected. In conclusion, I wish to express my continued appreciation of the faithfulness and ability which have marked the performance of their respective duties by Mr. Theodore N. Waddell, Chief Statistician, having general direction of the work of the Municipal Division, Mr. Edward H. Fenton, Chief Accountant, in charge of auditing municipal accounts and installing accounting systems in the cities and towns of the Commonwealth, and Miss Hannah M. Varney, who has had immediate supervision over the regular clerical work of the Division, constantly increasing in volume, and the preparation of the tabulations of this report for the printer.

CHARLES F. GETTEMY,

Director, Bureau of Statistics.

STATE HOUSE, BOSTON, July 15, 1913.

¹ Chapter 677, Acts of 1913.

PLAN OF THE REPORT.

The statistical presentations of this report following the introductory matter are arranged in three principal parts, devoted respectively to the finances of (I) the 33 cities; (II) the 71 towns having a population of 5,000 or over; and (III) the towns having a population of less than 5,000 whose financial transactions were reported to the Bureau. In all the tabulations, unless otherwise indicated, the cities and towns are arranged in order of population for convenience of comparison.

PART I. — CITIES.

This part is subdivided as follows: — (A) Summary of Financial Transactions; (B) Receipts from Revenue; (C) Payments for Maintenance and Interest; (D) Indebtedness; and (E) Cash Balances.

(A) *Summary of Financial Transactions.*

This division consists of a summary table (designated Table I) or general survey of all the financial transactions of the 33 cities of the Commonwealth (pp. 4-23). The several cities, with the exception of Boston, which has financial transactions of such magnitude as to warrant presentation independently of the other cities, are arranged and graded, for purposes of comparison, according to the population of the United States Census of 1910, the receipts being shown on the left hand page and the payments on the right, typographical considerations making it necessary to adopt an arbitrary grouping of four municipalities to a page.

(B) *Receipts from Revenue.*

Table II (pp. 26, 27) shows receipts from *General* and Table III (pp. 28, 29) receipts from *Commercial* Revenue. The former consists of taxes, licenses and permits, fines and forfeits, grants and gifts, and all other general revenue; while the latter is composed of revenue from special assessments (whether for expenses or outlays), privileges, departmental earnings, public service enterprises, cemeteries, and interest.

Table IV (pp. 30-36) is an exhibit of classified Departmental Earnings (being the detail of Column D of Table III), from which may be seen the amount of revenue received by the several municipalities from their various departments. Unclassified receipts are excluded because of their diversity. This table is self-explanatory and is suggestive as disclosing the varying degree to which different cities have discovered opportunities for revenue from this source.

Table V (p. 37) is a tabulation of interest receipts classified so as to show the amount of interest derived from money on deposit, from deferred taxes and special assessments, from public trust funds (sub-classified according to particular funds, so far as is practicable), from investment funds, and from miscellaneous sources.

Table VI (p. 38) presents a summary of revenue receipts, giving within the scope of a single table in a form convenient for comparison the receipts from all sources of revenue of the 33 cities.

It is of interest to note that of the total revenue receipts of the 33 cities of the Commonwealth for the year covered by the report, 75.77 per cent is from general revenue sources and 24.23 per cent from commercial revenue sources. The revenue receipts of the city of Boston are 76.40 per cent from general and 23.60 per cent from commercial sources.

(C) *Payments for Maintenance and Interest.*

The tables in this division, VII to X, inclusive (pp. 41-62), exhibit gross payments, classified in detail, on account of the maintenance cost, or what are sometimes called the "current expenses" of the various departments or kinds of municipal services. Interest payments are similarly but separately shown not only because it is desirable to exhibit this item of expense independently, but because interest is properly a capital rather than a departmental charge.

It would be most interesting and significant, too, if we could calculate the net cost of the several municipal services so as to show the actual burden of each upon the taxpayer, and it might be supposed that such a figure could be obtained simply by deducting the earnings of a department from the amount necessary to maintain it; but there is as yet on the part of accounting authorities no clear or general understanding as to what receipts should be treated as departmental earnings thereby constituting a proper offset to expense, and what, on the other hand, being in the nature of an assessment upon the taxpayer rather than a charge upon the citizen, cannot be legitimately deducted from a gross cost figure in order to obtain net cost of maintenance.

In comparing certain departmental expenses, large differences will occasionally be noted for the same class of services, the reason for which is not sufficiently apparent to warrant our attempting to assign it without more or less exhaustive inquiry or until sufficient data have been accumulated so that comparisons may be made covering a series of years. Meanwhile the differences, even for a single year, which may be noted in these comparative tables for cities of approximately the same size should stimulate local discussion for the purpose of ascertaining whether a satisfactory explanation can be found.

From the interest table (p. 62) we note that the total interest burden of the 33 cities for the year covered by the report was \$10,179,930.45, of which

\$5,643,546.45, or 55.44 per cent, was interest on the general debt, \$453,785.74, or 4.46 per cent, was interest on tax and other temporary loans, \$27,881.86, or 0.27 per cent, was interest on *trust funds used*, the remaining 39.83 per cent of the gross interest payments being for debt on account of public service enterprise and cemetery loans, metropolitan assessments for sewer, park, and water purposes, state assessments on account of grade crossing abolition, and miscellaneous debt not specified. It is of interest to note that the total assessment on the city of Boston for interest on metropolitan debts was \$1,597,421.49, or 28.21 per cent of the total interest burden of the city. (See also payments to the state sinking and loan funds on page 68.) Over 58 per cent of Somerville's total interest burden is on account of metropolitan assessments.

(D) *Indebtedness.*

Table XI (p. 65) shows the outstanding indebtedness classified by the character of the obligation; Table XII (p. 66), the relation of indebtedness to valuation, the valuation figures as reported to the Tax Commissioner being used; Table XIII (p. 67), the debt transactions for 1910, classified according to the character of the obligation; Table XIV (p. 68) shows separately the payments to the state sinking and loan funds; and Table XV (p. 69) shows the method adopted by the cities of meeting debt requirements from taxation.

A tabulation which gives figures for the funded or fixed debt and the net debt only of a municipality does not, however, tell the whole story of the debt burden. Tax loans, it is true, are not included in reckoning the limit of indebtedness under the law, but though they are temporary transactions with uncollected taxes presumably as an offsetting asset, they constitute in fact a permanent burden, since they are as a class annually recurrent. That is to say, in numerous cities of the Commonwealth, there is always an outstanding debt consisting of temporary interest-bearing loans which may be no sooner paid off than new loans of a similar kind are negotiated, and in addition to these temporary loans there is also in some cities at the end of each year a certain amount of unpaid warrants or orders which must be treated as a liability, even though there is an offset in a sufficient amount of cash on hand. Loans in anticipation of bond issues, although of a temporary character, are in reality *fixed* debt (having no assets as an offset) and in Table XII are included in the total of funded or fixed debt and reckoned in determining the net debt. Table XI (p. 65) has therefore been prepared for the purpose of showing the aggregate outstanding indebtedness, including not only the funded or fixed debt, but also temporary debt and warrants or orders unpaid.

The net funded or fixed debt is found by deducting from the total funded or fixed debt the amount which has been set aside in sinking funds to pay the debt when due. Funded or fixed debt does not include tax loans or outstanding warrants or orders, because these debts are considered temporary

and it is assumed that such obligations are offset by theoretically "quick" assets. Thus, tax loans are offset by uncollected taxes, and warrants and orders by cash on hand.

The table of debt transactions (p. 67) is of interest as showing the amount of debt incurred during the fiscal year 1910 for the several purposes specified, and the amount of debt cancelled during the year, excepting payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments for sewer, park, and water purposes. These payments represent the cancellation of a portion of the city's debt incurred by the State on its account, and for this reason are excluded. It must be admitted that such an exhibit for one or two years only is not of itself conclusive as to the financial policy of any given city, but such a presentation continued through future reports will in the course of time enable comparisons to be made for a series of years, and should prove of importance in disclosing the tendency of different municipalities to increase or decrease the amount of debt incurred year by year.

Included in the term "General Loans" in the table of debt transactions are not only loans issued for general purposes but likewise all loans whether specified as for school, fire, or police, etc., purposes, since these could not be shown separately by figures which would be comparable. We also include with general loans *all sums borrowed from trust funds* where notes or other evidence of indebtedness have been given.

Payments to the state sinking and loan funds on account of grade crossings and metropolitan sewer, park, and water assessments are shown separately in Table XIV (p. 68). The aggregate amount thus paid for the 33 cities in 1910 was \$1,085,122.32, of which *Boston* paid \$660,124.14, or 60.83 per cent.

Table XV (p. 69) is of interest as showing the relative use by the 33 cities of Massachusetts of the two methods of meeting their debt obligations. The payments to the state sinking and loan funds on account of grade crossings and metropolitan assessments are included in this table in order to show the annual debt charges against revenue, but they are *assessments* and not properly charged as a serial or municipal sinking fund payment.

(E) *Cash Balances.*

Table XVI (p. 73) shows the amount of cash on hand held by the treasurer and departments at the beginning and close of the fiscal year 1910.

PART II. — TOWNS OVER 5,000 POPULATION.

The subdivisions of this part are as follows: — (A) Summary of Financial Transactions; (B) Indebtedness; (C) Cash Balances.

The tables in Division A, *Summary of Financial Transactions* (pp. 78-117), are similar in form and detail to those given for the cities in Part I, the towns being arranged in groups of four according to graded population, with the exception of Brookline, the largest town, which is presented separately as

its transactions are scarcely comparable with those of any other town. The tables in the division devoted to *Indebtedness* (II, III, IV, V, and VI, on pp. 120-126, inclusive) are similar to those given for the cities, and the comments made in the latter connection are likewise applicable to the towns. The statements of *Cash Balances* (pp. 128, 129) for the towns are also self-explanatory.

PART III. — TOWNS UNDER 5,000 POPULATION.

There were 191 towns out of 250 having a population of less than 5,000 from which returns of financial transactions in some form were received. These comprise Part III and are presented on the same plan as the towns of over 5,000 population which are shown in Part II.

ANALYSIS TABLES.

Tables are presented on pages xxi and xxii, xxiii showing, respectively, excesses or deficiencies of revenue for the cities and large towns of the Commonwealth, covering the years 1907, 1908, 1909, and 1910, and also on pages xxiv and xxv, xxvi showing the distribution of charges against revenue into maintenance, interest, and debt requirements, by amounts and percentages, for the cities and large towns. In computing the excess and deficiency for the year 1910, premiums received on account of loans were included with the revenue, as they are used to meet charges against revenue. The temptation to draw inferences from such presentations which might redound to a municipality's credit, or cast discredit upon it, as the case may be, is strong, but there are likely to be so many modifying circumstances which should, in justice, be taken into account that definite conclusions, based upon comparisons for so short a period of time, do not, under the circumstances, seem to me to be justified. The significance of these tables as a basis for future analysis will, however, be ultimately apparent. In the meantime, they are worth presenting, in my opinion, even though it be admitted that they reflect only certain superficial facts, since these may well serve to stimulate local inquiry, besides being of interest for purposes of contemporary reference.

ANALYSIS TABLES.

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Excess or Deficiency of Revenue: Cities.

CITIES. (In order of population, 1910)	REVENUE FOR CURRENT CHARGES			CURRENT CHARGES AGAINST REVENUE			EXCESS (+) OR DEFICIENCY (-) OF REVENUE		
	1907	1908	1909	1907	1908	1909	1907	1908	1909
BOSTON,	\$24,660,216	\$26,563,042	\$27,706,893	\$25,572,164	\$25,061,884	\$26,288,289	-\$902,948	+\$1,501,158	+\$1,413,604
WORCESTER,	2,771,509	2,802,406	2,882,367	2,741,091	2,797,983	2,899,159	+33,418	+4,423	-16,792
FALL RIVER,	1,901,300	1,989,017	1,956,260	1,905,576	2,030,848	1,939,661	-41,831	-41,831	+16,599
LOWELL,	1,875,805	2,035,977	2,064,666	2,022,075	2,023,220	2,024,868	-151,241	-99,243	-22,783
CAMBRIDGE,	2,437,779	2,582,194	2,691,062	2,571,281	2,807,952	2,699,027	-133,502	+30,842	+108,925
NEW BEDFORD,	1,544,149	1,829,254	1,901,678	1,587,067	1,743,023	1,794,739	-42,918	+86,231	+100,939
LYNN,	1,087,572	1,688,798	1,825,800	1,734,053	1,743,047	1,707,960	-46,481	-53,249	+117,840
SPRINGFIELD,	1,841,978	2,062,217	2,174,734	1,712,256	1,882,377	1,925,067	+129,722	+179,840	+241,667
LAWRENCE,	1,123,616	1,180,729	1,294,549	1,208,351	1,257,951	1,367,768	-84,735	-77,222	-73,219
SOMERVILLE,	1,337,537	1,481,131	1,526,034	1,414,761	1,460,980	1,482,415	-77,224	+20,201	+43,619
HOLYOKE,	1,262,878	1,396,346	1,461,692	1,198,616	1,375,901	1,433,688	+64,262	+20,445	+61,000
BROCKTON,	961,826	1,007,963	1,092,069	993,234	1,033,627	1,062,512	-31,408	-25,664	+29,537
MALDEN,	763,206	853,330	852,565	821,984	851,294	855,213	-58,778	+2,056	-2,648
HAYRHILL,	719,072	687,575	825,162	750,287	756,248	805,823	-31,215	-68,673	+19,339
SALEM,	685,003	720,424	779,927	678,823	702,850	734,694	+6,180	+17,574	+45,233
NEWTON,	1,293,314	1,575,198	1,587,790	1,327,858	1,434,486	1,528,168	-28,544	+140,712	+59,622
FITCHBURG,	644,652	708,466	945,708	668,233	698,789	922,769	-18,581	+9,677	+22,939
TAUNTON,	589,808	646,885	682,080	616,623	670,466	676,676	-26,765	-22,581	+5,404
EVERETT,	573,669	594,723	676,828	588,077	632,208	662,313	-14,403	-37,485	+14,515
QUINCY,	657,320	608,069	757,523	700,990	749,562	778,345	-43,670	-81,493	-20,822
CHELSEA,	685,236	685,394	703,632	780,397	845,215	723,526	-92,361	-159,821	+10,080
PITTSFIELD,	507,761	513,851	515,497	453,434	498,066	515,731	+54,327	+15,785	-234
WALTHAM,	503,010	553,912	612,076	543,795	558,706	575,920	-40,785	-4,794	+55,617
CHICOPEE,	348,592	387,309	401,255	332,438	350,793	379,154	+16,154	+36,516	+22,131
GLoucester,	515,019	555,205	536,602	614,220	619,013	645,512	-113,309	-63,808	-40,292
MEDFORD,	530,896	611,591	600,454	567,926	591,792	583,475	-31,030	+19,799	-20,197
NORTH ADAMS,	366,946	351,816	301,788	378,243	383,601	351,500	-11,297	-31,785	-5,301
NORTHAMPTON,	338,243	364,472	398,961	339,073	340,911	359,781	-830	+23,561	+4,509
BEVERLY,	512,250	510,096	510,096	515,932	579,641	575,427	-3,682	+33,788	+134,669
MELROSE,	365,610	361,000	372,185	395,972	382,480	414,645	-30,362	-21,480	-43,460
WOBURN,	278,789	287,207	313,272	309,177	332,442	334,468	-30,388	-45,145	-21,96
NEWBURYPORT,	283,756	321,310	328,866	284,474	295,210	367,203	-718	+26,100	-33,197
MAHLBOROUGH,	275,010	292,316	297,979	294,455	308,771	311,122	-19,445	-16,455	+547
33 Cities,	\$54,868,387	\$58,872,666	\$61,778,050	\$56,035,225	\$57,555,687	\$59,595,195	-\$1,766,838	+\$1,316,979	+\$2,182,855
			\$64,921,270			\$61,968,802			+\$2,952,468

STATISTICS OF MUNICIPAL FINANCES.

Excess or Deficiency of Revenue: Towns over 5,000 Population.

Towns. (In order of population, 1910)	REVENUE FOR CURRENT CHARGES				CURRENT CHARGES AGAINST REVENUE				EXCESS (+) OR DEFICIENCY (-) OF REVENUE			
	1907	1908	1909	1910	1907	1908	1909	1910	1907	1908	1909	1910
	\$1,231,673	\$1,467,452	\$1,309,474	\$1,473,045	\$1,152,571	\$1,240,068	\$1,172,130	\$1,346,190	+\$79,102	+\$227,334	+\$131,344	+\$126,855
Brookline,	382,142	410,144	455,168	460,797	359,435	415,334	449,477	472,031	+22,707	-5,190	+5,691	-11,234
Revere,	286,502	294,471	354,227	326,276	279,278	286,166	296,799	319,761	+14,224	+8,305	+58,028	+4,515
Leominster,	249,288	272,725	314,451	316,285	242,316	244,792	268,758	281,754	+26,942	+27,933	+45,673	+34,541
Westfield,	302,591	318,223	340,093	361,629	299,881	280,512	279,287	294,208	+32,710	+297,681	+60,806	+67,421
Peabody,	319,822	338,896	364,903	392,616	276,764	312,750	331,685	352,274	+43,058	+26,146	+33,218	+40,342
Hyde Park,	235,318	227,908	255,597	345,534	200,467	253,429	262,714	318,709	-25,149	-25,421	-7,117	+26,825
Gardner,	214,970	240,250	290,032	204,319	204,319	219,646	225,980	239,939	+10,651	+20,604	+24,052	+15,790
Clinton,	265,967	215,225	238,523	263,278	196,054	206,610	236,319	237,293	+9,613	+8,615	-496	+25,985
Milford,	152,363	173,431	168,914	174,017	150,304	163,222	162,182	162,469	+2,059	+5,209	+6,732	+11,548
Adams,	115,368	120,828	137,173	147,743	104,519	118,500	121,079	128,934	+12,867	+2,328	+16,094	+13,809
Frammingham,	262,386	294,167	288,575	330,129	275,757	262,371	306,525	290,707	-13,371	+31,796	-7,650	+39,422
Weymouth,	232,698	222,063	236,565	258,193	221,929	222,730	228,799	248,397	+10,769	-717	+7,766	+9,796
Watertown,	321,506	300,070	394,990	371,531	308,003	299,279	317,337	323,635	+13,503	+791	+77,453	+47,806
Southbridge,	135,023	124,355	135,216	137,725	118,881	122,352	123,827	133,388	+6,152	+2,003	+31,389	+19,340
Plymouth,	208,816	236,358	239,213	253,629	202,865	212,660	222,042	224,158	+2,951	+23,678	+17,173	+29,471
Webster,	138,043	182,172	144,886	143,731	127,512	118,937	126,245	129,199	+10,531	+63,255	+18,641	+14,532
Methuen,	132,938	147,552	242,731	177,751	139,786	140,892	163,085	167,001	-6,848	+6,660	+79,046	+10,750
Wakefield,	273,493	310,436	234,682	322,908	286,099	301,136	284,012	315,011	-21,608	+9,300	-2,360	+7,897
Arlington,	300,132	300,812	302,891	329,562	302,891	307,715	294,530	307,908	-2,759	-6,903	+14,497	+21,454
Greenfield,	143,723	110,153	131,218	185,798	121,146	119,775	140,801	156,504	+22,577	+20,378	+10,417	+27,294
Winthrop,	101,816	239,594	269,880	275,697	201,502	239,190	266,392	292,333	-9,686	+694	+3,488	-16,036
Amesbury,	125,275	139,550	153,775	165,138	133,585	140,367	148,713	158,807	-14,320	-817	+7,062	+6,331
Natick,	180,492	223,272	228,545	213,778	196,322	203,560	213,852	218,507	+15,830	+20,222	+9,363	+21,454
North Attleborough,	163,892	175,725	201,843	219,592	165,274	171,687	183,181	227,817	-1,382	+4,038	+18,662	+21,487
Duxbury,	167,880	183,249	181,967	203,386	168,866	171,778	167,719	181,271	-986	+11,471	+14,248	+22,115
Winchester,	252,301	266,727	259,852	273,421	242,739	252,852	256,064	253,899	+9,502	+13,875	+3,188	-1,428
Dedham,	295,355	237,647	248,880	249,063	217,549	225,084	230,763	241,119	+7,506	+12,613	+13,126	+7,949
West Springfield,	162,369	162,390	183,556	193,947	128,572	140,289	150,701	152,151	+33,997	+22,151	+33,155	+35,731
Northbridge,	98,552	68,830	76,671	87,298	90,865	77,530	79,135	72,178	+7,687	-8,700	-2,464	+15,050
Ware,	108,390	103,442	112,542	108,533	101,493	100,034	103,827	106,402	+6,897	+3,358	+8,715	+8,391
Palmer,	88,553	92,370	85,637	90,697	76,589	84,043	79,349	86,368	+11,973	+78,327	+6,288	+4,329
Andover,	131,296	141,277	150,336	158,461	134,166	144,121	158,235	143,456	-2,870	-2,844	+12,101	+15,011

ANALYSIS TABLES.

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Easthampton,	93,394	99,128	117,278	148,003	78,024	102,379	112,465	+15,370	+16,541	+14,899	+35,538
Middleborough,	128,515	134,567	149,437	150,416	130,379	132,324	133,056	-1,864	+2,243	+11,932	+17,360
Prattree,	163,690	173,787	181,461	195,335	144,212	152,830	177,454	+19,487	+20,937	+14,899	+17,881
Saugus,	121,017	137,348	129,833	167,135	132,870	150,142	155,966	-11,853	-12,794	-4,264	+11,169
Norwood,	145,231	198,218	168,979	189,426	132,386	169,252	168,721	+7,928	+28,966	+7,928	+20,705
Milton,	375,047	419,981	397,099	442,048	336,311	377,709	389,612	+21,096	+28,272	+29,183	+52,436
Bridgewater,	55,519	55,519	59,794	68,112	50,777	55,246	55,520	+618	+273	+1,395	+12,592
Marblehead,	213,361	224,813	206,143	247,877	138,625	187,655	199,833	+24,736	+37,163	+6,310	+28,560
Andover,	156,852	156,852	164,561	172,200	151,999	145,880	153,063	+9,539	+10,972	+12,506	+19,137
Whitman,	106,072	135,537	135,636	142,998	119,800	123,033	131,397	+12,504	+12,504	+4,239	+7,383
Stonham,	151,478	138,424	152,870	146,827	142,377	148,384	148,995	+6,101	+9,960	+3,875	+2,801
Rockland,	112,775	114,124	126,955	134,243	101,148	105,467	115,748	+11,627	+8,657	+14,033	+18,495
Montague,	84,886	81,472	87,804	91,688	81,825	86,727	92,192	+3,061	-5,255	-2,042	-504
Hudson,	141,414	141,263	136,774	138,839	135,640	130,329	126,384	+5,774	+10,934	+10,390	+5,892
Spencer,	105,978	102,306	99,868	96,406	102,278	97,108	98,317	+3,700	+5,193	+1,551	-2,532
Concord,	166,539	171,286	182,679	200,578	150,403	156,960	167,905	+16,136	+14,326	+15,074	+16,251
Maynard,	75,012	78,400	79,321	79,928	72,553	70,744	67,237	+2,459	+7,656	+12,084	+6,023
Stoughton,	89,202	94,732	101,006	109,583	87,679	95,059	92,671	+1,523	-327	+8,935	+1,230
Swampscott,	178,526	191,041	213,180	204,673	173,580	186,174	189,410	+4,946	+4,867	+23,770	+2,137
Great Barrington,	81,037	80,863	97,977	86,116	69,352	76,162	90,782	+11,685	+4,701	+7,195	+2,921
Reading,	151,257	168,697	172,932	187,849	155,376	163,629	168,581	-4,119	+5,068	+4,351	+8,832
Ipswich,	98,161	108,416	115,306	121,999	96,570	101,891	106,208	+1,591	+6,525	+9,098	+1,992
Grafton,	63,416	63,278	67,123	75,713	58,621	62,968	65,223	+4,785	+310	+1,900	+4,491
Winchendon,	91,371	86,157	107,924	109,061	83,873	86,961	94,476	+7,498	-804	+21,330	+14,585
Blackstone,	43,191	50,103	58,189	54,641	55,052	55,376	57,126	-11,861	-5,273	+1,063	+1,639
Franklin,	78,504	89,239	91,229	90,100	75,215	73,875	81,443	+3,289	+15,364	+15,364	-6,224
Belmont,	163,538	163,382	175,216	174,952	151,338	144,022	157,859	+4,044	+24,516	+17,357	+13,559
North Andover,	101,294	105,765	117,301	126,046	86,930	96,189	95,513	+14,464	+9,576	+21,788	+28,905
Abington,	87,617	89,001	98,431	95,858	86,592	90,632	89,768	-1,631	-1,631	+8,663	+5,561
Westborough,	88,165	89,347	89,922	89,922	80,834	88,866	82,498	-701	-701	+6,849	+11,038
Wellesley,	201,140	231,128	219,711	248,700	193,909	213,799	221,254	+2,231	+17,329	+5,315	+26,846
Orange,	87,276	99,931	100,313	105,727	85,178	105,754	95,876	+2,093	+5,823	+4,437	+8,010
Mansfield,	78,835	81,291	97,095	89,897	74,902	76,124	79,144	+3,933	+5,107	+17,051	+9,720
Easton,	62,458	66,302	80,819	80,928	60,990	64,688	65,170	+1,468	+1,614	+6,849	+10,177
Fairhaven,	68,438	68,438	78,515	84,697	-	76,010	76,926	-	-	+6,062	+7,771
Amherst,	65,844	70,019	75,274	78,020	66,114	66,924	71,329	-270	+3,125	+3,745	+3,576
Needham,	118,321	119,522	113,502	118,592	108,895	124,334	129,846	+9,426	-4,812	-8,314	+9,597
Chelmsford,	56,170	64,172	70,556	64,796	61,433	68,764	72,888	-5,263	-1,592	-705	-8,092
71 Towns,	\$12,103,008	\$13,120,302	\$13,698,451	\$14,503,498	\$11,653,450	\$12,294,900	\$12,609,835	+\$439,558	+\$325,393	+\$1,088,616	+\$1,130,808

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Cities.

	(In order of population, 1910)	CITIES.	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
							Maintenance	Interest	Debt Requirements
BOSTON,	.	.	\$26,797,199.57	\$18,400,327.00	\$5,663,537.91	\$2,724,334.66	68.70	21.13	10.17
WORCESTER,	.	.	3,225,146.86	2,422,315.78	377,234.36	425,596.72	75.11	11.70	13.19
FALL RIVER,	.	.	2,169,297.85	1,611,283.34	247,864.82	307,149.69	74.38	11.44	14.63
LOWELL,	.	.	2,014,367.61	1,548,171.14	177,082.27	319,114.20	75.71	8.66	15.63
CAMBRIDGE,	.	.	2,698,499.27	1,744,311.72	523,966.55	430,221.00	64.64	19.42	15.94
NEW BEDFORD,	.	.	2,032,498.44	1,450,939.74	277,327.87	304,230.83	71.39	13.64	14.97
LYNN,	.	.	1,773,292.97	1,258,090.91	216,713.24	301,488.82	70.83	12.20	16.97
SPRINGFIELD,	.	.	2,153,205.42	1,779,986.80	202,364.15	200,654.47	81.54	9.27	9.19
LAWRENCE,	.	.	1,538,906.12	1,217,032.74	121,224.06	200,549.32	79.09	7.88	13.03
SOMERVILLE,	.	.	1,527,999.57	1,142,310.03	181,407.79	214,211.75	74.28	11.79	13.93
HOLYOKE,	.	.	1,423,687.82	1,107,756.32	135,341.53	190,589.97	77.27	9.44	13.29
BROCKTON,	.	.	1,420,480.93	815,716.59	150,021.50	154,742.84	72.80	13.39	13.81
MALDEN,	.	.	911,374.79	660,799.10	143,406.04	107,169.65	72.51	15.73	11.76
HAVERHILL,	.	.	834,017.48	615,419.20	99,236.26	119,362.02	73.79	11.90	14.31
SALEM,	.	.	769,059.50	632,092.16	51,317.34	85,650.00	82.19	6.67	11.14
NEWTON,	.	.	1,518,911.90	998,850.84	321,769.63	198,321.43	65.76	21.18	13.06
FITCHBURG,	.	.	763,549.59	571,609.85	70,559.18	121,380.56	74.86	9.24	15.90
TAUNTON,	.	.	696,414.65	515,558.88	101,465.66	79,090.11	74.07	14.57	11.36
DVERTT,	.	.	711,164.48	463,886.44	119,968.14	127,309.90	65.23	16.87	17.90
QUINCY,	.	.	830,839.60	492,677.40	140,848.74	197,313.46	59.30	23.75	16.95
CHELSEA,	.	.	768,666.53	519,157.15	169,637.96	76,871.42	67.80	22.16	10.04
PITTSFIELD,	.	.	579,190.26	433,664.36	61,534.90	84,000.00	74.87	10.63	14.50
WALTHAM,	.	.	575,920.40	435,651.76	72,488.72	67,779.92	75.64	12.59	11.77
CHICOPEE,	.	.	403,017.35	317,043.28	29,974.07	58,000.00	78.28	7.40	14.32
GLOUCESTER,	.	.	654,511.78	465,804.07	72,232.71	116,475.00	71.17	11.04	17.79
MEDFORD,	.	.	653,399.26	418,094.96	116,079.23	119,225.07	63.99	17.76	18.25
NORTH ADAMS,	.	.	356,370.95	276,902.15	35,038.80	44,430.00	77.70	9.83	12.47
NORTHAMPTON,	.	.	359,780.90	288,765.46	21,015.44	50,000.00	80.26	5.84	13.90
DEVERLY,	.	.	612,335.42	410,934.04	85,401.38	116,000.00	67.11	13.95	18.94
MELROSE,	.	.	410,898.56	273,621.38	79,580.37	57,696.81	66.59	19.37	14.04
WOBURN,	.	.	344,786.29	256,828.87	28,333.47	59,623.95	74.49	8.22	17.29
NEWBURYPORT,	.	.	298,682.89	222,323.47	36,463.62	39,895.80	74.43	12.21	13.36
MARLBOROUGH,	.	.	311,121.85	214,115.11	49,492.74	47,514.00	68.82	15.91	15.27
33 Cities,	.	.	\$61,917,765.86	\$43,991,342.94	\$10,179,930.45	\$7,746,493.37	71.05	16.44	12.51

	TOWNS. (In order of population, 1910)	TOTALS	Maintenance	Interest	Debt Requirements	PERCENTAGES		
						Maintenance	Interest	Debt Requirements
Brookline,	.	\$1,346,190.00	\$975,518.77	\$148,988.94	\$221,732.29	72.47	11.06	16.47
Revere,	.	472,030.87	298,354.30	71,580.08	102,096.49	63.21	15.16	21.63
Leominster,	.	319,761.45	236,751.85	30,509.60	52,500.00	74.04	9.54	16.42
Attleborough,	.	281,754.00	208,064.63	34,039.37	39,650.00	14.07	12.08	73.85
Westfield,	.	294,208.38	252,111.88	12,896.50	29,200.00	85.69	4.38	9.93
Peabody,	.	352,274.23	284,122.23	30,352.00	37,800.00	80.65	8.62	10.73
Hyde Park,	.	318,708.74	241,526.84	40,729.89	36,452.01	75.78	12.78	11.44
Gardner,	.	239,938.57	182,952.00	23,786.57	33,200.00	76.25	9.91	13.84
Clinton,	.	237,293.50	185,315.32	23,278.18	28,700.00	78.10	9.81	12.09
Milford,	.	162,469.37	137,529.14	10,940.23	14,000.00	84.65	6.73	8.62
Adams,	.	128,933.80	103,228.25	6,224.85	19,480.70	80.06	4.83	15.11
Frammingham,	.	290,706.85	226,848.81	37,088.47	26,089.57	78.03	12.99	8.98
Weymouth,	.	248,397.06	193,580.26	29,884.26	24,982.54	77.91	12.63	10.06
Watertown,	.	323,634.66	206,486.78	52,311.44	64,836.44	63.80	16.16	20.04
Southbridge,	.	138,384.93	114,876.25	9,163.68	14,345.00	83.01	6.62	10.37
Plymouth,	.	224,157.58	171,465.49	15,568.77	37,123.32	76.49	6.95	16.56
Webster,	.	129,198.78	106,478.93	6,418.95	16,300.90	82.41	4.97	12.62
Methuen,	.	167,000.96	140,427.10	15,368.86	11,205.00	84.09	9.20	6.71
Wakefield,	.	315,010.53	238,342.41	38,768.75	37,899.42	75.66	12.31	12.03
Arlington,	.	307,908.34	223,590.94	46,588.93	37,728.47	72.62	15.13	12.35
Greenfield,	.	156,504.39	126,722.04	5,911.69	23,870.66	80.97	3.78	15.35
Wintthrop,	.	292,333.34	198,371.26	44,520.73	49,441.35	67.86	15.23	16.91
Amesbury,	.	155,806.56	119,081.52	16,225.04	20,500.00	76.43	10.41	13.16
Natick,	.	218,507.17	167,798.18	24,881.09	25,827.90	76.79	11.39	11.82
North Attleborough,	.	227,817.50	166,865.50	22,099.43	38,832.57	73.25	9.70	17.05
Danvers,	.	181,055.43	151,739.07	12,876.94	16,439.42	83.81	7.11	9.08
Winchester,	.	253,899.00	186,706.82	30,747.04	36,445.14	73.54	12.11	14.35
Dedham,	.	241,118.52	186,663.60	22,361.46	32,093.46	77.42	9.27	13.31
West Springfield,	.	158,215.62	118,901.40	20,514.22	18,800.00	75.15	12.97	11.88
Northbridge,	.	72,177.89	63,746.16	3,431.73	5,000.00	88.32	4.75	6.93
Ware,	.	105,238.52	93,238.52	2,893.28	9,330.00	88.30	2.74	8.85
Palmer,	.	86,367.61	72,717.51	3,550.10	10,100.00	84.20	4.11	11.69
Athol,	.	143,450.45	102,534.38	20,266.07	20,650.00	71.48	14.13	14.39
Easthampton,	.	112,465.48	91,237.65	8,227.83	13,000.00	81.12	7.32	11.56
Middleborough,	.	133,056.11	114,662.54	8,093.57	10,300.00	86.18	6.08	7.74
Braintree,	.	177,454.11	141,953.83	16,591.30	18,908.98	79.99	9.35	10.66
Saugus,	.	155,966.20	126,848.36	13,328.58	15,789.26	81.33	8.55	10.12

Distribution of Charges against Revenue into Maintenance, Interest, and Debt Requirements by Amounts and Percentages: Towns over 5,000 Population — Concluded.

	Towns. (In order of population, 1910)	Totals	PERCENTAGES		
			Maintenance	Interest	Debt Requirements
Norwood,	.	\$108,720.82	\$128,722.21	\$16,448.61	\$23,550.00
Milton,	.	389,611.87	301,969.50	50,964.50	77.51
Bridgewater,	.	35,320.37	34,812.97	707.40	98.75
Marblehead,	.	219,316.75	183,290.13	12,776.62	83.57
Andover,	.	153,062.60	119,595.68	12,946.59	78.13
Whitman,	.	135,615.02	110,235.31	12,869.71	81.30
Stoncham,	.	144,025.37	107,436.12	10,021.23	74.94
Rockland,	.	115,748.25	86,193.37	8,694.86	80.51
Montague,	.	92,192.47	83,818.04	2,374.43	90.92
Hudson,	.	132,046.56	97,284.01	12,162.55	73.17
Spencer,	.	98,498.25	75,971.23	12,267.02	76.79
Concord,	.	138,794.83	131,848.40	16,976.37	82.62
Maynard,	.	73,904.69	55,357.13	6,247.56	74.90
Stoughton,	.	108,353.98	74,255.05	14,097.93	68.53
Swampscott,	.	202,535.60	142,550.81	31,530.89	70.38
Great Barrington,	.	83,194.84	67,627.57	3,423.22	80.57
Reading,	.	179,317.42	138,115.00	17,331.79	77.02
Ipswich,	.	120,006.70	96,323.94	11,533.57	80.27
Charlton,	.	71,222.41	55,632.85	4,099.46	78.11
Winchendon,	.	91,475.60	83,136.35	5,339.25	88.00
Blackstone,	.	53,001.98	45,584.86	2,417.12	86.01
Franklin,	.	96,323.50	80,953.02	8,370.57	84.04
Rehoboth,	.	157,020.21	116,314.78	19,961.22	73.65
North Andover,	.	97,141.05	78,387.71	9,253.34	80.69
Abington,	.	90,297.51	78,250.25	7,047.26	86.66
Westborough,	.	78,883.80	59,893.31	8,440.49	75.93
Wellesley,	.	221,254.25	170,401.95	21,938.91	77.02
Orange,	.	97,717.45	81,008.58	6,708.87	82.90
Mansfield,	.	80,176.79	69,421.40	5,515.39	86.58
Easton,	.	70,751.13	70,432.72	318.41	99.55
Fairhaven,	.	76,926.29	60,824.51	5,313.82	79.07
Amherst,	.	70,443.50	65,219.16	3,724.40	92.58
Needham,	.	119,919.97	95,378.42	16,751.13	79.53
Chelmsford,	.	72,888.10	65,568.67	2,799.87	89.96
71 Towns,		\$13,375,779.63	\$10,316,084.59	\$1,353,312.78	\$1,706,381.71
				10.12	12.76

DEFINITION OF TERMS.

Revenue Receipts. *Revenues*, as defined by the United States Bureau of the Census, "are those amounts of money or other forms of wealth provided or obtained for meeting governmental expenses, outlays, and indebtedness by nations, states, and municipalities (1) from the exercise of governmental powers of taxation and police control; (2) from the receipt of donations, gifts, grants, and subventions for governmental use; (3) from the performance of services for compensation, and from the furnishing of material objects for a valuable consideration; and (4) from the operation or management of productive enterprises, investments, and properties of the government."¹ Condensing this definition of revenues, revenue receipts may be said to fall within two principal classes: 1. General; 2. Commercial.

General revenues are moneys accruing to the municipal treasury under the general taxation and police powers, and from donations or grants from various sources, in return for which the municipality renders only a general service *without special regard to the possible benefit to be derived by the taxpayer in his capacity as an individual*. It is for this general service that a person pays taxes in various forms, including fees for permission to engage, as an individual, in certain gainful occupations, which, because of their character, the law has said must be under regulation in the interest of the community as a whole. His returns for these contributions to the public treasury are the maintenance of order, the protection of property against fire, the conservation of the public health, the education of all the children in the community (a matter which is presumed to concern him, whether he has children of his own or not), and the various other things which he expects the municipality to expend money for, though from many of them he may receive only an indirect benefit. The Bureau of Statistics classifies General Revenue as follows:—I. *Taxes*; II. *Licenses and Permits*; III. *Fines and Forfeits*; IV. *Grants and Gifts*; V. *All Other General Revenue*.

Commercial revenues, as distinguished from general revenues, are moneys accruing to the municipal treasury from property owners or citizens *in return for a particular service rendered*, including improvements calculated to permanently enhance the value of property, or thing of value furnished, to the individual by the municipality, *i.e.*, the term "commercial revenue" conveys the idea of a definite *quid pro quo* on the part of the city or town; and the citizen who pays special assessments, whether voluntarily or under compulsion, may be supposed to have something more tangible to show for his contribution to the treasury than simply the privilege of living in an organized state of society,

¹ United States Bureau of the Census, Special Report on the Statistics of Cities, 1906, p. 8.

with the protection to life and property and the general social advantages which such a privilege implies. In other words, when a citizen makes to the public treasury a contribution of the kind which we class as "commercial revenue," it is a payment *in addition* to what he must pay as his share of the revenue which it is incumbent upon the municipality to raise for *general* purposes, and he does so for the purpose of obtaining in return a certain special benefit to himself as an individual. The Bureau of Statistics classifies Commercial Revenue as follows:— I. *Special Assessments*; II. *Privileges*; III. *Departmental*; IV. *Public Service Enterprises*; V. *Cemeteries*; VI. *Interest*.

Non-revenue Receipts. Non-revenue receipts consist of receipts on account of:— Offsets to Outlays; Municipal Indebtedness; and Agency, Trust, and Investment.

OFFSETS TO OUTLAYS. The term *Offsets to Outlays* has been adopted as a more desirable expression than "capital receipts," formerly in ordinary use to denote receipts accruing from the sale of real property, reimbursements on construction work, and, in general, all receipts which are, or, in a proper system of municipal finance, should be, devoted to lessening the burden upon the taxpayer for the cost of permanent improvements and diminishing indebtedness.

MUNICIPAL INDEBTEDNESS. The general statutory authority for the incurring of debts by the cities and towns of Massachusetts is found in Chapter 27 of the Revised Laws. There are numerous special acts authorizing indebtedness for certain purposes. The classification of Municipal Indebtedness is as follows:— I. *Loans in Anticipation of Taxes*; II. *Other Temporary Loans*; III. *Loans for General Purposes*; IV. *Trust Funds Used*; V. *Loans for Public Service Enterprises*; VI. *Loans for Cemeteries*; VII. *Bonds Refunded, Current Year*; VIII. *Unpaid Warrants or Orders of Current Year*.

AGENCY, TRUST, AND INVESTMENT. The elimination, as far as practicable, from the category of revenue receipts of all receipts which, being purely temporary accounts, are not in the nature of *municipal* revenue, is most desirable. There are three classes of these transactions: 1. *Agency*; 2. *Trust*; 3. *Investment*.

1. *Agency.* This term is used to describe and to include all transactions in which the municipality acts as the agent of some other civil division (*e.g.*, the Commonwealth or the county) in the collection of revenue which does not in any sense belong to the municipality, but must, under the law, be turned over to another civil division for the uses of the latter. State, county, and non-resident bank taxes, and certain license fees fall into this class. When, also, a municipality performs a material service for another civil division, as, for example, when it makes expenditures upon grade crossings for which it is reimbursed by the Commonwealth, it is acting as an agent, and receipts and payments on account thereof are agency transactions.

2. *Trust.* Non-revenue receipts falling under the category of trust funds consist of the principal of trust funds paid into the municipal treasury, with either the ultimate investment or expenditure thereof at some future date (pursuant to the conditions laid down by the donor) in view; and also funds which for various reasons are being retained in the municipal treasury, but which, since they are not the property of the municipality, the latter is in honor bound to keep inviolate, subject to the call of the owners. Perpetual care funds, income received for investment, and private trust funds and accounts are included under this head. *Private* trust funds differ from *public* trust funds in that the latter are given the municipality to be held in trust, invested, and the income used for some municipal purpose, while private trust funds and accounts is the term used to describe sums held temporarily for individuals, such as deposits made to guarantee the fulfilment of contracts, taxes and assessments paid under protest, pay roll "tailings," etc.

3. *Investment.* Receipts or payments on account of securities in which sinking funds are invested are probably the most common form of what we classify as investment transactions. But municipalities occasionally make investments in material enterprises, such as the stock of railroads, or they may establish under the provisions of Chapter 191, Acts of 1905, municipal insurance funds, the transactions of which would be treated under this heading.

Maintenance. Included in this term are only those costs which are ordinarily termed "running expenses," or annual recurring expenses. The classification is as follows: — I. *Departmental*; II. *Public Service Enterprises*; III. *Cemeteries*; IV. *Administration of Invested Funds*.

Interest. Payments for Interest are classified as follows: —

1. *On Loans in Anticipation of Taxes.*
2. *On Other Temporary Loans.*
3. *On Loans for General Purposes.*
4. *On Trust Funds Used.*
5. *On Loans for Public Service Enterprises.*
6. *On Loans for Cemeteries.*
7. *Metropolitan Interest Requirements* (sewer, park, water).
8. *State Assessment for Grade Crossings.*
9. *All Other.*

Outlays. This term is used in referring to the costs of permanent properties and improvements, and not in referring to the costs of operation and maintenance. The classification is similar to payments for maintenance, the three general subdivisions being: I. *Departmental*; II. *Public Service Enterprises*; III. *Cemeteries*. Payments for outlays include, for each department or service, expenditures for any work of construction or public improvement which increases the visible assets of the municipality. The line of demarca-

tion is admittedly often exceedingly difficult to draw, especially with relation to the purchase of supplies and materials; generally, however, any supply which is subjected to such usage that it has to be renewed annually, or as often as once in two or three years, may be regarded as a charge against maintenance; but if it may be reasonable to suppose that an article bought will last for several years, the cost of the same may properly be regarded as an outlay.

Municipal Indebtedness. The classification of Municipal Indebtedness is as follows:—

1. *Loans in Anticipation of Taxes.*
2. *Other Temporary Loans.*
3. *Bonds and Notes from Sinking Funds.*
4. *Bonds and Notes from Revenue.*
5. *Metropolitan Sinking Fund and Serial Loan Requirements.*
6. *State Assessment for Abolition of Grade Crossings Loan Fund.*
7. *Bonds Refunded, Current Year.*
8. *Warrants or Orders of Previous Years.*

Sinking Funds. In a classification and tabulation of municipal finances which assumes to take into consideration all cash transactions, account must be taken of amounts paid into the municipal treasury by sinking fund commissioners for the extinction of debt. Where bonds and notes are paid at maturity directly by sinking fund commissioners without passing through the municipal treasury, we consider such transactions as a payment of debt by the municipality from money received from sinking funds, just as if it had been first paid by the commissioners to the treasurer.

Transfers. The so-called departmental transfers (*i.e.*, where one department does work for another) and transfers from one appropriation to another do not represent the *actual receipt or expenditure of cash*; therefore we have undertaken to eliminate them from departmental accounts.

PART I.

CITIES.

Fiscal Years of Cities.

The data given in the tables in Part I are for fiscal years ending in the several cities, as follows:

CITIES.	Fiscal Year Ending	Population Group	Pages of Report
BEVERLY,	Dec. 31, 1910	7	18, 19
BOSTON,	Jan. 31, 1911	—	4, 5
BROCKTON,	Nov. 30, 1910	3	10, 11
CAMBRIDGE,	Mar. 31, 1911	1	6, 7
CHELSEA,	Dec. 31, 1910	5	14, 15
CHICOPEE,	Nov. 30, 1910	6	16, 17
EVERETT,	Dec. 31, 1910	5	14, 15
FALL RIVER,	Dec. 31, 1910	1	6, 7
FITCHBURG,	Nov. 30, 1910	4	12, 13
GLOUCESTER,	Dec. 15, 1910	6	16, 17
HAVERHILL,	Dec. 31, 1910	4	12, 13
HOLYOKE,	Nov. 30, 1910	3	10, 11
LAWRENCE,	Dec. 31, 1910	2	8, 9
LOWELL,	Dec. 31, 1910	1	6, 7
LYNN,	Dec. 19, 1910	2	8, 9
MALDEN,	Dec. 31, 1910	3	10, 11
MARLBOROUGH,	Dec. 31, 1910	8	20, 21
MEDFORD,	Dec. 31, 1910	7	18, 19
MELROSE,	Dec. 31, 1910	8	20, 21
NEW BEDFORD,	Dec. 4, 1910	2	8, 9
NEWBURYPORT,	Dec. 17, 1910	8	20, 21
NEWTON,	Dec. 31, 1910	4	12, 13
NORTH ADAMS,	Nov. 30, 1910	7	18, 19
NORTHAMPTON,	Nov. 30, 1910	7	18, 19
PITTSFIELD,	Jan. 2, 1911	6	16, 17
QUINCY,	Dec. 31, 1910	5	14, 15
SALEM,	Nov. 30, 1910	4	12, 13
SOMERVILLE,	Dec. 31, 1910	3	10, 11
SPRINGFIELD,	Nov. 30, 1910	2	8, 9
TAUNTON,	Nov. 30, 1910	5	14, 15
WALTHAM,	Jan. 31, 1911	6	16, 17
WOBURN,	Dec. 31, 1910	8	20, 21
WORCESTER,	Nov. 30, 1910	1	6, 7

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

STATISTICS OF MUNICIPAL FINANCES.

TABLE I. — *Summary of Financial Transactions. Cities*
CITY OF BOSTON.

RECEIPTS.		POPULATION 670,585
REVENUE.		\$30,146,115.87
General,		23,031,902.45
<i>Taxes,</i>		<i>21,727,014.52</i>
Property and poll,		19,735,612.07
Corporation, bank, etc.,		1,941,402.45
<i>Licenses and permits,</i>		<i>1,169,332.20</i>
<i>Fines and forfeits,</i>		<i>80,730.75</i>
<i>Grants and gifts,</i>		<i>64,511.61</i>
For expenses,		54,426.06
For outlays,		85.55
<i>All other,</i>		<i>313.37</i>
Commercial,		7,114,213.42
<i>Special assessments,</i>		<i>291,276.23</i>
To meet expenses,		291,276.23
To meet outlays,		—
<i>Privileges,</i>		<i>108,296.55</i>
<i>Departmental,</i>		<i>584,524.82</i>
General government,		48,187.37
Protection of persons and property,		61,638.92
Health and sanitation,		33,751.39
Highways,		33,814.33
Charities,		198,674.84
Soldiers' benefits,		123,398.31
Education,		45,026.45
Libraries,		6,303.72
Recreation,		32,081.99
Unclassified,		1,647.50
<i>Public service enterprises,</i>		<i>4,117,219.77</i>
Electric light,		—
Water,		2,826,466.81
All other,		1,290,752.96
<i>Cemeteries,</i>		<i>27,358.85</i>
<i>Interest,</i>		<i>1,935,537.20</i>
On sinking funds,		1,324,986.67
On trust and investment funds,		345,419.84
All other,		315,130.69
NON-REVENUE.		\$17,779,696.52
Offsets to outlays,		589,822.00
<i>Departmental,</i>		<i>239,822.00</i>
<i>Public service enterprises,</i>		<i>300,000.00</i>
<i>Cemeteries,</i>		<i>—</i>
Municipal indebtedness,		8,718,190.00
<i>Loans, general purposes,</i>		<i>5,615,500.00</i>
<i>Loans, public service enterprises,</i>		<i>1,000,000.00</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>—</i>
<i>Temporary loans (including tax loans),</i>		<i>4,100,000.00</i>
<i>Unpaid warrants or orders, current year,</i>		<i>—</i>
<i>Premiums,</i>		<i>2,690.00</i>
Transfers,		2,832,921.14
<i>From sinking funds,</i>		<i>506,000.00</i>
<i>All other,</i>		<i>2,326,921.14</i>
Refunds,		82,135.04
Agency, trust, and investment,		5,556,628.34
<i>Taxes and licenses for State,</i>		<i>2,793,380.25</i>
<i>Taxes for county,</i>		<i>1,372,810.49</i>
<i>Reimbursements for grade crossings,</i>		<i>62,999.43</i>
<i>Sinking and other permanent funds,</i>		<i>1,327,438.17</i>
<i>All other,</i>		<i>—</i>
RECAPITULATION.		
Revenue and offsets to outlays,		\$30,735,937.87
Premiums,		2,690.00
Municipal indebtedness,		8,715,500.00
Transfers and refunds,		2,915,056.18
Agency, trust, and investment,		5,556,628.34
Total receipts,		\$47,925,812.39
<i>Balance on hand, including funds,</i>		<i>6,849,308.59</i>
GRAND TOTAL,		\$54,775,120.98

Graded According to Population of 1910.

CITY OF BOSTON.

PAYMENTS.	POPULATION 670,585
Maintenance,	\$18,409,327.00
<i>Departmental,</i>	<i>16,559,642.59</i>
General government,	1,067,039.18
Protection of persons and property,	3,997,823.98
Health and sanitation,	2,032,274.95
Highways,	2,359,466.98
Charities,	1,138,264.95
Soldiers' benefits,	218,538.87
Education,	4,486,895.33
Libraries,	373,116.62
Recreation,	1,081,073.42
Unclassified,	105,148.31
<i>Public service enterprises,</i>	<i>1,463,002.37</i>
Electric light,	—
Water,	975,877.26
All other,	487,125.11
<i>Cemeteries,</i>	<i>80,268.94</i>
<i>Administration of invested funds,</i>	<i>6,413.10</i>
Interest,	5,663,537.91
<i>Loans, general purposes,</i>	<i>3,310,077.61</i>
<i>Loans, public service enterprises,</i>	<i>1,348,730.30</i>
<i>Loans, cemeteries,</i>	<i>4,730.00</i>
Outlays,	4,249,660.60
<i>Departmental,</i>	<i>3,123,514.19</i>
General government,	—
Protection of persons and property,	101,056.34
Health and sanitation,	1,046,453.95
Highways,	467,619.68
Charities,	134,695.71
Education,	1,073,524.92
Libraries,	33,176.54
Recreation,	228,041.65
Unclassified,	38,945.40
<i>Public service enterprises,</i>	<i>1,118,573.70</i>
Electric light,	—
Water,	184,120.69
All other,	934,453.01
<i>Cemeteries,</i>	<i>7,572.71</i>
Municipal indebtedness,	5,306,874.14
<i>From sinking funds,</i>	<i>506,000.00</i>
<i>From revenue and other sources,</i>	<i>700,874.14</i>
<i>Bonds refunded, current year,</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,100,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>
Transfers,	2,832,921.14
<i>To sinking funds from revenue,</i>	<i>2,023,460.52</i>
<i>To sinking funds from premiums,</i>	<i>2,690.00</i>
<i>All other,</i>	<i>806,770.62</i>
Refunds,	82,135.04
Agency, trust, and investment,	8,618,553.33
<i>Taxes and licenses for State,</i>	<i>2,793,380.25</i>
<i>Taxes for county,</i>	<i>1,372,810.49</i>
<i>Expenditures for grade crossings,</i>	<i>8,932.49</i>
<i>Sinking and other permanent funds,</i>	<i>4,443,430.10</i>
<i>All other,</i>	<i>—</i>
RECAPITULATION.	
Maintenance and interest,	\$24,072,864.91
Permanent debt (except from sinking funds),	700,874.14
Sinking fund requirements from revenue,	2,023,460.52
Premiums paid to sinking funds,	2,690.00
Outlays,	4,249,660.60
Permanent debt from sinking funds,	506,000.00
Bonds refunded, current year,	—
Temporary loans,	4,100,000.00
Transfers (except to sinking funds) and refunds,	888,905.66
Agency, trust, and investment,	8,618,553.33
Total payments,	\$45,163,009.16
Balance on hand, including funds,	9,612,111.82
GRAND TOTAL,	\$54,775,120.98

STATISTICS OF MUNICIPAL FINANCES.

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 1.

RECEIPTS.	Worcester POPULATION 145,986	Fall River POPULATION 119,295	Lowell POPULATION 106,294	Cambridge POPULATION 104,839
REVENUE.	\$3,473,418.70	\$2,216,492.21	\$2,067,794.03	\$2,945,810.19
General,	2,553,519.74	1,804,257.65	1,667,151.47	2,253,068.37
<i>Taxes,</i>	<i>2,361,977.89</i>	<i>1,630,009.81</i>	<i>1,618,956.40</i>	<i>2,234,666.08</i>
Property and poll,	2,065,565.77	1,495,711.69	1,361,673.70	2,021,453.37
Corporation, bank, etc.,	296,412.12	134,298.12	157,282.70	213,211.71
<i>Licenses and permits,</i>	<i>177,245.89</i>	<i>164,036.60</i>	<i>137,033.75</i>	<i>4,888.60</i>
<i>Fines and forfeits,</i>	<i>3,472.81</i>	<i>14,316.06</i>	<i>7,484.06</i>	<i>3,834.09</i>
<i>Grants and gifts,</i>	<i>6,817.65</i>	<i>5,896.18</i>	<i>3,658.56</i>	<i>9,650.03</i>
For expenses,	5,792.65	5,896.18	3,658.56	9,650.02
For outlays,	25.00	—	—	—
All other,	5.50	—	18.70	30.68
Commercial,	919,893.96	412,234.56	400,642.56	692,741.82
<i>Special assessments,</i>	<i>110,312.49</i>	<i>10,784.04</i>	<i>37,366.29</i>	<i>50,456.86</i>
To meet expenses,	47,966.15	—	30,721.98	36,218.58
To meet outlays,	62,346.34	10,784.04	6,634.31	14,238.28
<i>Privileges,</i>	<i>20,835.60</i>	<i>8,186.56</i>	<i>9,918.94</i>	<i>14,085.70</i>
<i>Departmental,</i>	<i>186,633.25</i>	<i>46,816.71</i>	<i>47,891.07</i>	<i>75,299.30</i>
General government,	7,858.35	2,654.12	1,841.11	7,020.01
Protection of persons and property,	8,365.42	5,712.63	3,236.58	2,360.91
Health and sanitation,	54,470.57	5,883.12	6,457.44	27,111.67
Highways,	14,006.51	5,219.54	1,129.39	1,912.51
Charities,	65,614.40	11,974.10	5,809.41	8,188.00
Soldiers' benefits,	26,381.00	8,410.00	20,551.50	15,471.00
Education,	5,195.71	6,210.99	6,705.00	6,770.42
Libraries,	1,620.77	564.01	443.48	856.96
Recreation,	2,763.25	188.20	1,087.00	3,399.52
Unclassified,	257.27	—	30.16	208.30
<i>Public service enterprises,</i>	<i>383,146.06</i>	<i>221,576.81</i>	<i>219,154.66</i>	<i>386,002.01</i>
Electric light,	—	—	—	—
Water,	383,146.06	220,409.60	219,115.46	385,974.32
All other,	—	1,165.71	39.20	27.69
<i>Cemeteries,</i>	<i>18,968.96</i>	<i>14,611.67</i>	<i>10,146.93</i>	<i>18,705.14</i>
<i>Interest,</i>	<i>200,117.61</i>	<i>110,260.27</i>	<i>76,774.67</i>	<i>152,192.81</i>
On sinking funds,	144,283.54	93,297.57	41,356.93	124,148.03
On trust and investment funds,	32,372.79	7,130.16	9,381.18	5,726.29
All other,	23,461.28	9,832.54	26,036.56	22,318.49
NON-REVENUE.	\$3,320,487.82	\$2,472,091.01	\$1,929,028.60	\$3,405,844.77
Offsets to outlays,	42,621.74	969.89	2,831.56	297,244.70
<i>Departmental,</i>	<i>7,742.41</i>	<i>969.89</i>	<i>60.95</i>	<i>278,247.29</i>
<i>Public service enterprises,</i>	<i>34,879.33</i>	<i>—</i>	<i>2,770.61</i>	<i>18,997.41</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,997,139.05	1,593,603.34	1,543,271.72	731,828.00
<i>Loans, general purposes,</i>	<i>740,000.00</i>	<i>1,205,641.00</i>	<i>181,000.00</i>	<i>479,800.00</i>
<i>Loans, public service enterprises,</i>	<i>35,000.00</i>	<i>—</i>	<i>60,000.00</i>	<i>16,600.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>980,000.00</i>	<i>350,000.00</i>	<i>1,300,000.00</i>	<i>235,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>221,976.35</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>20,162.70</i>	<i>37,962.34</i>	<i>2,271.72</i>	<i>528.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	646,413.24	428,543.30	112,578.51	1,225,272.16
<i>From sinking funds,</i>	<i>85,000.00</i>	<i>144,000.00</i>	<i>—</i>	<i>668,000.00</i>
All other,	561,413.24	284,543.30	112,578.51	659,272.16
Refunds,	26,847.21	9,554.02	2,830.99	49,801.24
Agency, trust, and investment,	607,466.58	439,420.46	267,515.82	1,101,698.67
<i>Taxes and licenses for State,</i>	<i>272,548.03</i>	<i>210,812.80</i>	<i>174,161.11</i>	<i>169,977.04</i>
<i>Taxes for county,</i>	<i>131,936.00</i>	<i>125,352.36</i>	<i>83,726.66</i>	<i>108,787.44</i>
<i>Reimbursements for grade crossings,</i>	<i>47,014.46</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>155,968.09</i>	<i>103,256.30</i>	<i>9,638.05</i>	<i>832,934.19</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$3,516,040.44	\$2,217,462.10	\$2,070,625.59	\$3,243,054.89
Premiums,	20,162.70	37,962.34	2,271.72	528.00
Municipal indebtedness,	1,976,976.35	1,555,641.00	1,541,000.00	731,300.00
Transfers and refunds,	673,260.45	438,097.32	115,409.50	1,275,073.40
Agency, trust, and investment,	607,466.58	439,420.46	267,515.82	1,101,698.67
Total receipts,	\$6,793,906.52	\$4,682,583.22	\$3,996,822.63	\$6,351,654.96
Balance on hand, including funds,	466,970.76	315,872.65	204,893.97	408,063.98
GRAND TOTAL,	\$7,260,877.28	\$5,004,455.77	\$4,201,816.60	\$6,759,718.94

Graded According to Population of 1910 — Continued.

GROUP 1.

PAYMENTS.	Worcester POPULATION 145,986	Fall River POPULATION 119,295	Lowell POPULATION 106,294	Cambridge POPULATION 104,839
Maintenance,	\$2,422,316.78	\$1,611,233.34	\$1,548,171.14	\$1,744,311.72
<i>Departmental,</i>	<i>2,322,990.56</i>	<i>1,518,134.86</i>	<i>1,398,032.82</i>	<i>1,645,798.65</i>
General government,	123,813.67	97,709.55	101,302.56	120,740.31
Protection of persons and property,	472,461.64	343,587.51	351,257.50	341,139.62
Health and sanitation,	242,863.16	162,758.40	123,757.58	232,180.41
Highways,	381,983.81	222,379.59	232,337.91	243,202.77
Charities,	181,215.37	140,205.59	86,571.65	57,735.76
Soldiers' benefits,	39,334.81	20,650.42	40,822.36	27,616.26
Education,	770,275.15	464,323.64	417,596.93	525,004.17
Libraries,	54,587.74	28,059.49	20,564.08	29,671.29
Recreation,	44,492.87	24,869.16	16,003.31	60,733.47
Unclassified,	6,962.34	13,591.51	7,818.94	7,774.59
<i>Public service enterprises,</i>	<i>76,815.73</i>	<i>66,415.16</i>	<i>140,600.95</i>	<i>80,814.89</i>
Electric light,	—	—	—	—
Water,	76,421.48	65,267.23	139,793.75	80,800.80
All other,	394.25	1,147.93	807.20	14.09
<i>Cemeteries,</i>	<i>22,498.06</i>	<i>26,608.32</i>	<i>9,422.37</i>	<i>17,070.68</i>
<i>Administration of invested funds,</i>	<i>11.43</i>	<i>225.00</i>	<i>115.00</i>	<i>627.50</i>
Interest,	377,234.36	247,864.82	177,082.27	523,966.55
<i>Loans, general purposes,</i>	<i>232,409.36</i>	<i>200,394.82</i>	<i>133,978.94</i>	<i>326,594.13</i>
<i>Loans, public service enterprises,</i>	<i>144,825.00</i>	<i>46,970.00</i>	<i>43,103.33</i>	<i>137,127.42</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>245.00</i>
Outlays,	1,030,925.72	998,900.63	222,960.35	434,716.89
<i>Departmental,</i>	<i>807,075.94</i>	<i>952,294.13</i>	<i>200,988.44</i>	<i>385,411.04</i>
General government,	—	—	—	4,763.90
Protection of persons and property,	16,855.90	7,750.84	18,671.76	3,585.80
Health and sanitation,	141,050.05	117,545.06	52,819.37	77,511.93
Highways,	469,588.70	669,203.55	112,534.41	161,079.05
Charities,	4,352.19	6,630.68	1,572.32	—
Education,	124,644.84	115,087.46	2,254.62	83,698.02
Libraries,	—	4,154.52	—	490.04
Recreation,	50,584.26	31,922.02	13,135.96	54,282.30
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>223,849.78</i>	<i>38,201.50</i>	<i>21,971.91</i>	<i>48,306.60</i>
Electric light,	—	—	—	—
Water,	223,849.78	38,201.50	21,971.91	48,306.60
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>8,405.00</i>	<i>—</i>	<i>999.25</i>
Municipal indebtedness,	1,409,307.40	531,006.00	1,589,114.20	1,019,173.76
<i>From sinking funds,</i>	<i>85,000.00</i>	<i>144,000.00</i>	<i>—</i>	<i>566,000.00</i>
<i>From revenue and other sources,</i>	<i>124,048.17</i>	<i>37,006.00</i>	<i>289,114.20</i>	<i>58,173.75</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>980,000.00</i>	<i>350,000.00</i>	<i>1,300,000.00</i>	<i>395,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>220,259.23</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	646,413.24	428,543.30	112,578.51	1,225,272.16
<i>To sinking funds from revenue,</i>	<i>301,548.55</i>	<i>270,143.69</i>	<i>50,500.00</i>	<i>372,047.25</i>
<i>To sinking funds from premiums,</i>	<i>20,162.70</i>	<i>10,608.10</i>	<i>—</i>	<i>271,692.76</i>
<i>All other,</i>	<i>324,701.99</i>	<i>147,791.51</i>	<i>82,078.51</i>	<i>581,532.15</i>
Refunds,	26,847.21	9,554.02	2,830.99	49,801.24
Agency, trust, and investment,	994,255.99	507,597.96	342,228.74	1,367,791.75
<i>Taxes and licenses for State,</i>	<i>272,548.03</i>	<i>210,812.80</i>	<i>174,151.11</i>	<i>159,977.04</i>
<i>Taxes for county,</i>	<i>133,098.00</i>	<i>125,352.36</i>	<i>83,726.66</i>	<i>108,787.44</i>
<i>Expenditures for grade crossings,</i>	<i>68,857.79</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>529,752.17</i>	<i>171,432.80</i>	<i>84,350.97</i>	<i>1,099,027.27</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$2,799,550.14	\$1,859,148.16	\$1,725,253.41	\$2,268,278.27
Permanent debt (except from sinking funds),	124,048.17	37,006.00	289,114.20	58,173.75
Sinking fund requirements from revenue,	301,548.55	270,143.69	30,500.00	372,047.25
Premiums paid to sinking funds,	20,162.70	10,608.10	—	271,692.76
Outlays,	1,030,925.72	998,900.63	222,960.35	434,716.89
Permanent debt from sinking funds,	85,000.00	144,000.00	—	566,000.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,200,259.23	350,000.00	1,300,000.00	395,000.00
Transfers (except to sinking funds) and refunds,	351,549.20	157,345.53	84,909.50	631,333.39
Agency, trust, and investment,	994,255.99	507,597.96	342,228.74	1,367,791.75
Total payments,	\$6,907,299.70	\$4,334,750.07	\$3,994,966.20	\$6,365,034.06
Balance on hand, including funds,	353,577.58	669,705.70	206,850.40	394,684.88
GRAND TOTAL,	\$7,260,877.28	\$5,004,455.77	\$4,201,816.60	\$6,759,718.94

1 Includes premiums, \$10,531.40; balances of loan appropriations, \$76.70.

2 Includes premiums, \$528; balances of loan appropriations, \$2,264.76; Cambridge Bridge, \$257,500; sale of real estate, \$11,400.

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 2.

RECEIPTS.	New Bedford POPULATION 96,652	Lynn POPULATION 89,336	Springfield POPULATION 88,926	Lawrence POPULATION 85,892
REVENUE.	\$2,283,852.83	\$1,890,378.29	\$2,505,806.17	\$1,490,830.55
General,	1,813,405.72	1,383,022.88	1,920,335.70	1,232,550.26
<i>Taxes,</i>	<i>1,716,429.67</i>	<i>1,362,600.66</i>	<i>1,806,997.08</i>	<i>1,081,662.84</i>
Property and poll,	1,397,952.78	1,280,983.32	1,617,963.35	877,043.56
Corporation, bank, etc.,	317,476.89	81,617.34	189,033.73	204,619.28
<i>Licenses and permits,</i>	<i>86,905.50</i>	<i>7,351.00</i>	<i>98,607.63</i>	<i>140,768.50</i>
<i>Fines and forfeits,</i>	<i>5,054.56</i>	<i>9,454.90</i>	<i>10,613.79</i>	<i>6,543.00</i>
<i>Grants and gifts,</i>	<i>6,015.99</i>	<i>3,616.52</i>	<i>4,117.20</i>	<i>3,575.92</i>
For expenses,	6,015.99	3,616.52	4,117.20	2,575.92
For outlays,	—	—	—	1,000.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	470,447.11	507,355.41	585,470.47	258,280.29
<i>Special assessments,</i>	<i>30,509.40</i>	<i>37,481.21</i>	<i>54,331.15</i>	<i>32,711.88</i>
To meet expenses,	847.05	37,481.21	30,459.36	12,491.32
To meet outlays,	29,662.35	—	24,371.79	20,220.56
<i>Privileges,</i>	<i>12,079.43</i>	<i>9,495.10</i>	<i>14,671.37</i>	<i>438.37</i>
<i>Departmental,</i>	<i>72,592.24</i>	<i>78,818.29</i>	<i>98,712.84</i>	<i>80,888.77</i>
General government,	4,188.11	3,479.28	4,360.48	2,203.65
Protection of persons and property,	1,433.83	7,609.87	3,383.46	2,539.77
Health and sanitation,	17,973.60	19,878.30	18,858.89	3,148.08
Highways,	18,790.15	1,539.08	13,320.02	1,119.26
Charities,	8,480.29	9,106.33	13,592.22	11,386.80
Soldiers' benefits,	17,819.50	33,418.00	14,563.28	7,209.50
Education,	2,667.25	1,155.55	26,246.90	3,058.28
Libraries,	537.61	1,209.31	—	188.13
Recreation,	532.17	967.80	4,387.59	35.30
Unclassified,	169.73	454.77	—	—
<i>Public service enterprises,</i>	<i>239,559.09</i>	<i>277,905.85</i>	<i>364,759.35</i>	<i>156,023.82</i>
Electric light,	—	—	—	—
Water,	234,402.62	277,905.85	364,759.35	156,023.82
All other,	4,956.47	—	—	—
<i>Cemeteries,</i>	<i>16,889.32</i>	<i>19,254.47</i>	<i>—</i>	<i>13,282.45</i>
<i>Interest,</i>	<i>100,017.63</i>	<i>84,400.49</i>	<i>52,495.76</i>	<i>24,935.00</i>
On sinking funds,	67,347.32	47,722.93	27,861.62	7,303.53
On trust and investment funds,	23,985.82	10,012.46	—	3,841.66
All other,	8,684.49	26,665.10	24,634.14	13,789.81
NON-REVENUE.	\$3,078,885.60	\$2,409,773.81	\$1,972,766.38	\$2,131,324.92
Offsets to outlays,	17,368.13	13,032.90	62,333.23	13,293.20
<i>Departmental,</i>	<i>10.00</i>	<i>3,032.90</i>	<i>62,175.21</i>	<i>13,293.20</i>
<i>Public service enterprises,</i>	<i>17,358.13</i>	<i>10,000.00</i>	<i>158.02</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,335,346.03	1,486,260.16	1,403,796.78	1,748,568.99
<i>Loans, general purposes,</i>	<i>969,938.71</i>	<i>283,800.00</i>	<i>740,000.00</i>	<i>476,020.00</i>
<i>Loans, public service enterprises,</i>	<i>250,000.00</i>	<i>—</i>	<i>378,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>965,000.00</i>	<i>1,200,000.00</i>	<i>250,000.00</i>	<i>1,200,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>133,062.19</i>	<i>—</i>	<i>—</i>	<i>65,095.59</i>
<i>Premiums,</i>	<i>17,345.13</i>	<i>2,460.16</i>	<i>35,796.78</i>	<i>7,453.40</i>
Transfers,	258,353.62	536,217.70	157,967.12	110,054.79
<i>From sinking funds,</i>	<i>48,000.00</i>	<i>233,000.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>210,353.62</i>	<i>303,217.70</i>	<i>157,967.12</i>	<i>110,054.79</i>
Refunds,	6,039.92	7,634.37	10,354.80	2,396.78
Agency, trust, and investment,	461,777.90	366,628.68	338,314.45	257,011.16
<i>Taxes and licenses for State,</i>	<i>191,929.22</i>	<i>114,722.29</i>	<i>219,183.25</i>	<i>142,830.98</i>
<i>Taxes for county,</i>	<i>112,933.71</i>	<i>102,818.34</i>	<i>99,413.62</i>	<i>89,100.18</i>
<i>Reimbursements for grade crossings,</i>	<i>6,527.75</i>	<i>129.80</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>150,387.22</i>	<i>148,968.25</i>	<i>23,717.58</i>	<i>25,020.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$2,301,220.96	\$1,903,411.19	\$2,568,139.40	\$1,504,123.75
Premiums,	17,345.13	2,460.16	35,796.78	7,453.40
Municipal indebtedness,	2,318,000.90	1,483,800.00	1,368,000.00	1,741,115.59
Transfers and refunds,	264,393.54	543,852.07	168,321.92	112,451.57
Agency, trust, and investment,	461,777.90	366,628.68	338,314.45	257,011.16
Total receipts,	\$5,362,738.43	\$4,300,152.10	\$4,478,572.55	\$3,622,155.47
Balance on hand, including funds,	227,206.20	345,826.23	1,235,317.94	13,091.14
GRAND TOTAL,	\$5,589,944.63	\$4,645,978.33	\$5,713,890.49	\$3,635,246.61

Graded According to Population of 1910 — Continued.

GROUP 2.

PAYMENTS.	New Bedford POPULATION 96,652	Lynn POPULATION 89,336	Springfield POPULATION 88,926	Lawrence POPULATION 85,892
Maintenance,	\$1,450,939.74	\$1,268,090.91	\$1,779,986.80	\$1,217,032.74
<i>Departmental,</i>	<i>1,356,869.10</i>	<i>1,124,530.69</i>	<i>1,630,420.53</i>	<i>1,121,777.54</i>
General government,	96,210.09	98,045.95	77,780.17	55,533.15
Protection of persons and property,	313,852.45	247,519.25	359,594.46	228,266.07
Health and sanitation,	178,966.43	121,782.63	172,109.60	139,509.49
Highways,	194,254.25	141,639.71	256,749.12	202,339.68
Charities,	63,774.46	52,290.35	53,928.80	83,975.70
Soldiers' benefits,	44,703.63	58,999.00	19,548.53	12,936.25
Education,	385,038.78	341,807.22	579,773.15	340,351.86
Libraries,	37,049.97	21,780.44	47,059.70	19,032.09
Recreation,	40,670.52	33,172.21	55,657.63	23,329.98
Unclassified,	2,348.52	7,493.93	8,219.37	16,503.27
<i>Public service enterprises,</i>	<i>52,301.11</i>	<i>92,377.20</i>	<i>149,263.77</i>	<i>78,502.61</i>
Electric light,	—	—	—	—
Water,	51,502.53	92,377.20	149,263.77	78,502.61
All other,	798.58	—	—	—
<i>Cemeteries,</i>	<i>41,323.03</i>	<i>37,623.02</i>	<i>—</i>	<i>16,752.59</i>
<i>Administration of invested funds,</i>	<i>446.50</i>	<i>3,560.00</i>	<i>302.50</i>	<i>—</i>
Interest,	277,327.87	216,713.24	202,364.15	121,224.06
<i>Loans, general purposes,</i>	<i>217,807.87</i>	<i>152,184.99</i>	<i>119,276.65</i>	<i>91,804.06</i>
<i>Loans, public service enterprises,</i>	<i>59,520.00</i>	<i>64,528.25</i>	<i>83,087.50</i>	<i>29,420.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,354,169.99	504,487.20	1,108,157.50	485,683.01
<i>Departmental,</i>	<i>1,064,523.94</i>	<i>431,871.81</i>	<i>691,563.88</i>	<i>453,863.87</i>
General government,	187,015.43	1,567.54	176,335.88	—
Protection of persons and property,	14,972.75	14,646.26	149,575.27	35,348.88
Health and sanitation,	103,743.20	44,142.27	51,999.13	131,587.70
Highways,	351,530.01	110,106.66	239,425.52	255,023.79
Charities,	—	—	—	6,140.25
Education,	285,824.22	250,873.89	62,050.47	13,441.20
Libraries,	121,438.33	—	—	—
Recreation,	—	10,535.19	12,177.61	11,397.05
Unclassified,	—	—	—	925.00
<i>Public service enterprises,</i>	<i>288,744.10</i>	<i>70,000.00</i>	<i>416,593.62</i>	<i>31,707.99</i>
Electric light,	—	—	—	—
Water,	288,744.10	70,000.00	416,593.62	31,707.99
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>901.95</i>	<i>2,615.39</i>	<i>—</i>	<i>111.15</i>
Municipal indebtedness,	1,293,312.44	1,421,736.82	348,200.00	1,299,655.17
<i>From sinking funds,</i>	<i>48,000.00</i>	<i>233,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>166,231.83</i>	<i>63,736.82</i>	<i>98,200.00</i>	<i>179,600.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>965,000.00</i>	<i>1,125,000.00</i>	<i>250,000.00</i>	<i>1,065,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>114,080.61</i>	<i>—</i>	<i>—</i>	<i>55,055.17</i>
Transfers,	258,353.62	536,217.70	157,967.12	110,054.79
<i>To sinking funds from revenue,</i>	<i>137,999.00</i>	<i>237,752.00</i>	<i>103,454.47</i>	<i>20,949.32</i>
<i>To sinking funds from premiums,</i>	<i>1,968.00</i>	<i>13,113.22</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>118,386.62</i>	<i>295,352.48</i>	<i>55,512.65</i>	<i>89,105.47</i>
Refunds,	6,039.92	7,634.37	10,354.80	2,396.73
Agency, trust, and investment,	616,311.05	491,590.14	463,513.32	238,010.16
<i>Taxes and licenses for State,</i>	<i>191,929.22</i>	<i>114,722.29</i>	<i>219,183.50</i>	<i>142,829.98</i>
<i>Taxes for county,</i>	<i>112,933.71</i>	<i>102,818.34</i>	<i>95,413.62</i>	<i>89,160.18</i>
<i>Expenditures for grade crossings,</i>	<i>4,507.18</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>306,940.94</i>	<i>274,049.51</i>	<i>148,916.20</i>	<i>6,020.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$1,728,267.61	\$1,474,804.15	\$1,982,350.95	\$1,338,256.80
Permanent debt (except from sinking funds),	166,231.83	63,736.82	98,200.00	179,600.00
Sinking fund requirements from revenue,	137,999.00	237,752.00	102,454.47	20,949.32
Premiums paid to sinking funds,	1,968.00	13,113.22	—	—
Outlays,	1,354,169.99	504,487.20	1,108,157.50	485,683.01
Permanent debt from sinking funds,	48,000.00	233,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,079,080.61	1,125,000.00	250,000.00	1,120,055.17
Transfers (except to sinking funds) and refunds,	124,426.54	302,986.85	65,867.45	91,502.25
Agency, trust, and investment,	616,311.05	491,590.14	463,513.32	238,010.16
Total payments,	\$5,256,454.63	\$4,436,470.38	\$4,070,543.69	\$3,474,056.71
Balance on hand, including funds,	333,490.00	209,507.95	1,643,346.80	161,139.90
GRAND TOTAL,	\$5,589,944.63	\$4,646,978.33	\$5,713,890.49	\$3,635,246.61

¹ Includes premiums, \$2,460.16; balances of loan appropriations, \$653.06.

TABLE I.—*Summary of Financial Transactions. Cities*
GROUP 3.

RECEIPTS.	Somerville POPULATION 77,236	Holyoke POPULATION 57,730	Brockton POPULATION 56,878	Malden POPULATION 44,404
REVENUE.	\$1,561,352.36	\$1,590,803.66	\$1,186,019.33	\$929,970.81
General,	1,185,030.15	942,559.95	852,158.85	592,287.35
<i>Taxes,</i>	<i>1,174,271.99</i>	<i>868,153.09</i>	<i>837,496.17</i>	<i>686,716.21</i>
Property and poll,	1,098,904.99	770,851.73	761,126.30	604,145.64
Corporation, bank, etc.,	75,367.00	97,301.36	76,369.87	82,570.57
<i>Licenses and permits,</i>	<i>2,083.75</i>	<i>66,819.40</i>	<i>3,794.60</i>	<i>1,046.00</i>
<i>Fines and forfeits,</i>	<i>4,578.66</i>	<i>6,046.04</i>	<i>10,716.12</i>	<i>1,858.53</i>
<i>Grants and gifts,</i>	<i>4,085.76</i>	<i>3,141.43</i>	<i>10,161.76</i>	<i>2,666.61</i>
For expenses,	4,085.76	3,141.43	5,161.76	2,596.61
For outlays,	—	—	5,000.00	70.00
All other,	—	—	—	—
Commercial,	375,332.20	648,143.70	323,850.48	237,583.46
<i>Special assessments,</i>	<i>63,767.27</i>	<i>10,570.13</i>	<i>38,192.21</i>	<i>35,259.45</i>
To meet expenses,	33,893.77	—	12,724.52	28,781.69
To meet outlays,	29,873.50	10,570.13	25,467.69	6,477.76
<i>Privileges,</i>	<i>9,757.32</i>	<i>4,911.43</i>	<i>6,907.33</i>	<i>7,445.92</i>
<i>Departmental,</i>	<i>59,221.91</i>	<i>17,721.33</i>	<i>112,483.12</i>	<i>33,453.84</i>
General government,	6,692.92	1,548.00	2,330.41	3,004.34
Protection of persons and property,	2,290.90	896.83	1,534.42	348.40
Health and sanitation,	18,032.40	856.74	71,529.51	10,062.75
Highways,	1,993.72	528.59	3,489.18	367.70
Charities,	9,121.11	9,803.12	12,494.76	8,006.75
Soldiers' benefits,	17,584.50	3,171.00	19,526.50	8,927.00
Education,	1,114.98	752.96	991.69	2,053.93
Libraries,	1,391.08	—	586.65	550.39
Recreation,	976.00	38.50	—	112.58
Unclassified,	24.30	125.59	—	—
<i>Public service enterprises,</i>	<i>232,676.39</i>	<i>555,690.59</i>	<i>120,066.89</i>	<i>94,409.86</i>
Electric light,	—	1,427,545.49	—	—
Water,	232,676.39	128,145.10	120,066.89	94,409.86
All other,	—	—	5,026.95	6,905.74
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>10,929.31</i>	<i>59,250.17</i>	<i>41,173.93</i>	<i>59,828.65</i>
On sinking funds,	—	12,834.00	22,952.80	25,748.76
On trust and investment funds,	208.03	31,710.00	395.03	19,490.88
All other,	10,721.28	14,706.17	17,826.10	14,589.01
NON-REVENUE.	\$1,060,821.65	\$1,584,308.96	\$2,382,432.61	\$1,145,284.91
Offsets to outlays,	5,026.72	6,433.12	24,495.06	4,630.28
<i>Departmental,</i>	<i>2,138.96</i>	<i>433.12</i>	<i>15,018.69</i>	<i>3,630.28</i>
<i>Public service enterprises,</i>	<i>2,887.76</i>	<i>6,000.00</i>	<i>9,476.37</i>	<i>1,000.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	810,507.20	1,240,140.00	1,051,616.50	687,193.82
<i>Loans, general purposes,</i>	<i>160,000.00</i>	<i>197,000.00</i>	<i>135,000.00</i>	<i>71,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>125,000.00</i>	<i>37,500.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>166,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>650,000.00</i>	<i>750,000.00</i>	<i>823,000.00</i>	<i>615,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>507.20</i>	<i>2,140.00</i>	<i>6,116.50</i>	<i>1,193.82</i>
Transfers,	35,590.27	84,033.55	1,074,076.73	157,691.55
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>90,000.00</i>	<i>120,000.00</i>
All other,	35,590.27	84,033.55	984,076.73	37,691.55
Refunds,	2,028.80	5,155.38	1,865.79	2,719.41
Agency, trust, and investment,	207,558.67	248,546.81	230,378.53	293,049.85
<i>Taxes and licenses for State,</i>	<i>94,711.53</i>	<i>108,426.29</i>	<i>69,386.55</i>	<i>64,528.18</i>
<i>Taxes for county,</i>	<i>64,730.82</i>	<i>42,553.34</i>	<i>54,391.98</i>	<i>43,446.32</i>
<i>Reimbursements for grade crossings,</i>	<i>46,340.55</i>	<i>—</i>	<i>—</i>	<i>49,833.06</i>
<i>Sinking and other permanent funds,</i>	<i>1,670.77</i>	<i>97,567.18</i>	<i>106,600.00</i>	<i>135,111.69</i>
All other,	215.00	—	—	180.60
RECAPITULATION.				
Revenue and offsets to outlays,	\$1,566,389.08	\$1,597,236.78	\$1,210,514.39	\$934,601.09
Premiums,	507.20	2,140.00	6,116.50	1,193.82
Municipal indebtedness,	810,000.00	1,238,000.00	1,045,500.00	686,000.00
Transfers and refunds,	37,619.07	89,189.03	1,075,942.52	160,410.96
Agency, trust, and investment,	207,668.67	248,546.81	230,378.53	293,049.85
Total receipts,	\$2,622,184.02	\$3,175,112.62	\$3,565,451.94	\$2,075,255.72
Balance on hand, including funds,	112,839.55	234,834.95	152,132.80	76,260.27
GRAND TOTAL,	\$2,735,023.57	\$3,409,947.57	\$3,720,584.74	\$2,151,515.99

¹ Includes \$186,890.66 from gas.

Graded According to Population of 1910 — Continued.

GROUP 3.

PAYMENTS.	Somerville POPULATION 77,236	Holyoke POPULATION 57,730	Brockton POPULATION 56,878	Malden POPULATION 44,404
Maintenance,	\$1,142,310.03	\$1,107,755.32	\$815,716.59	\$660,799.10
<i>Departmental,</i>	<i>1,091,871.87</i>	<i>764,726.52</i>	<i>767,905.38</i>	<i>628,361.59</i>
General government,	73,804.99	65,443.09	52,636.50	55,509.96
Protection of persons and property,	203,829.79	197,524.02	167,882.04	113,541.77
Health and sanitation,	150,669.02	59,049.03	76,907.62	62,432.31
Highways,	124,466.05	86,696.88	89,873.33	80,356.64
Charities,	30,518.03	63,329.74	40,971.66	29,593.52
Soldiers' benefits,	42,185.57	4,017.00	29,797.42	15,502.85
Education,	393,086.74	256,881.49	286,374.69	230,262.47
Libraries,	33,642.34	13,000.00	14,922.71	16,537.29
Recreation,	35,450.38	15,925.53	2,957.19	20,642.46
Unclassified,	4,218.96	2,859.74	5,582.22	3,982.32
<i>Public service enterprises,</i>	<i>50,438.16</i>	<i>342,929.80</i>	<i>43,268.43</i>	<i>21,414.52</i>
Electric light,		1262,084.70		
Water,	50,438.16	80,845.10	43,268.43	21,414.52
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>4,517.78</i>	<i>10,652.25</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>100.00</i>	<i>25.00</i>	<i>370.74</i>
Interest,	181,407.79	135,341.53	150,021.50	143,406.04
<i>Loans, general purposes,</i>	<i>112,502.34</i>	<i>89,530.02</i>	<i>86,855.11</i>	<i>102,040.04</i>
<i>Loans, public service enterprises,</i>	<i>68,905.45</i>	<i>46,011.51</i>	<i>63,166.39</i>	<i>41,366.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	169,633.67	341,213.70	242,825.64	145,626.03
<i>Departmental,</i>	<i>155,761.28</i>	<i>194,879.15</i>	<i>186,329.45</i>	<i>119,547.81</i>
General government,	1,783.14	—	2,850.92	368.29
Protection of persons and property,	9,017.90	15,125.00	15,080.37	6,234.53
Health and sanitation,	29,647.56	19,711.81	65,621.96	71,402.97
Highways,	92,942.04	44,751.39	72,828.46	19,711.52
Charities,	—	—	—	—
Education,	17,647.88	44,916.72	23,801.05	5,560.46
Libraries,	—	—	—	—
Recreation,	4,722.76	18,323.18	6,146.69	16,270.04
Unclassified,	—	52,051.05	—	—
<i>Public service enterprises,</i>	<i>13,872.39</i>	<i>146,334.55</i>	<i>56,496.19</i>	<i>23,808.33</i>
Electric light,		131,308.46		
Water,	13,872.39	15,026.09	56,496.19	23,808.33
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,269.89</i>
Municipal indebtedness,	864,211.75	987,100.00	1,043,809.20	777,319.65
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>90,000.00</i>	<i>120,000.00</i>
<i>From revenue and other sources,</i>	<i>214,211.75</i>	<i>121,100.00</i>	<i>141,809.20</i>	<i>92,319.65</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>166,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>650,000.00</i>	<i>700,000.00</i>	<i>812,000.00</i>	<i>565,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	35,590.27	84,033.65	1,074,076.73	157,691.55
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>69,489.97</i>	<i>12,933.64</i>	<i>14,550.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>1,199.00</i>	<i>—</i>
<i>All other,</i>	<i>35,590.27</i>	<i>14,543.68</i>	<i>1,069,944.09</i>	<i>142,841.55</i>
Refunds,	2,028.80	5,155.38	1,855.79	2,719.41
Agency, trust, and investment,	232,052.29	368,768.68	174,968.88	209,394.71
<i>Taxes and licenses for State,</i>	<i>94,711.53</i>	<i>108,426.29</i>	<i>69,386.55</i>	<i>64,528.18</i>
<i>Taxes for county,</i>	<i>64,730.82</i>	<i>42,553.34</i>	<i>64,391.98</i>	<i>43,446.32</i>
<i>Expenditures for grade crossings,</i>	<i>70,724.17</i>	<i>—</i>	<i>—</i>	<i>36,326.50</i>
<i>Sinking and other permanent funds,</i>	<i>1,670.77</i>	<i>217,789.05</i>	<i>51,190.35</i>	<i>64,463.11</i>
<i>All other,</i>	<i>215.00</i>	<i>—</i>	<i>—</i>	<i>130.60</i>
RECAPITULATION.				
Maintenance and interest,	\$1,323,717.82	\$1,243,097.85	\$965,738.09	\$804,205.14
Permanent debt (except from sinking funds),	214,211.75	121,100.00	141,809.20	92,319.65
Sinking fund requirements from revenue,	—	69,489.97	12,933.64	14,550.00
Premiums paid to sinking funds,	—	—	1,199.00	—
Outlays,	169,633.67	341,213.70	242,825.64	145,626.03
Permanent debt from sinking funds,	—	—	90,000.00	120,000.00
Bonds refunded, current year,	—	166,000.00	—	—
Temporary loans,	650,000.00	700,000.00	812,000.00	565,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	37,619.07	19,699.06	1,061,809.88	145,560.96
Agency, trust, and investment,	232,052.29	368,768.68	174,968.88	209,394.71
Total payments,	\$2,627,234.60	\$3,029,369.25	\$3,503,284.33	\$2,096,956.49
Balance on hand, including funds,	107,788.97	380,578.31	217,300.41	54,559.50
GRAND TOTAL,	\$2,735,023.57	\$3,409,947.57	\$3,720,584.74	\$2,151,515.99

¹ Includes \$117,536.50 for gas.² Includes \$27,004.96 for gas.

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 4.

RECEIPTS.	Haverhill POPULATION 44,115	Salem POPULATION 43,697	Newton POPULATION 39,806	Fitchburg POPULATION 37,826
REVENUE.	\$840,807.70	\$789,059.71	\$1,723,694.17	\$805,854.78
General,	599,994.57	592,648.55	1,355,262.36	608,887.89
<i>Taxes,</i>	<i>590,595.58</i>	<i>583,466.43</i>	<i>1,334,070.12</i>	<i>565,024.12</i>
Property and poll,	554,469.13	519,439.80	1,177,024.51	518,784.87
Corporation, bank, etc.,	36,124.45	64,026.68	157,045.61	46,239.25
<i>Licenses and permits,</i>	<i>3,204.00</i>	<i>1,539.00</i>	<i>1,500.75</i>	<i>38,039.25</i>
<i>Fines and forfeits,</i>	<i>3,084.36</i>	<i>5,548.22</i>	<i>9,288.68</i>	<i>2,704.89</i>
<i>Grants and gifts,</i>	<i>3,112.63</i>	<i>2,094.85</i>	<i>10,402.41</i>	<i>3,119.63</i>
For expenses,	3,112.63	2,094.85	10,302.41	3,119.63
For outlays,	—	—	100.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>.50</i>	<i>—</i>
Commercial,	240,813.13	196,411.16	368,431.81	196,966.89
<i>Special assessments,</i>	<i>15,399.91</i>	<i>11,713.01</i>	<i>46,582.07</i>	<i>15,148.76</i>
To meet expenses,	15,399.91	10,893.16	29,091.91	6,465.43
To meet outlays,	—	819.85	17,490.16	8,633.33
<i>Privileges,</i>	<i>11,175.03</i>	<i>5,127.68</i>	<i>6,141.36</i>	<i>4,334.27</i>
<i>Departmental,</i>	<i>51,302.64</i>	<i>44,530.62</i>	<i>48,983.89</i>	<i>33,706.84</i>
General government,	5,123.30	1,027.51	2,779.31	2,162.80
Protection of persons and property,	1,623.10	1,591.49	20,489.65	2,080.97
Health and sanitation,	2,505.59	12,247.78	4,040.61	2,549.01
Highways,	2,755.69	633.43	8,437.75	5,299.66
Charities,	18,539.55	7,721.44	5,746.24	15,191.16
Soldiers' benefits,	18,283.15	17,941.00	3,169.00	5,360.50
Education,	1,080.26	1,113.65	1,776.00	770.38
Libraries,	670.39	455.11	2,269.75	277.36
Recreation,	621.61	1,171.00	268.83	—
Unclassified,	100.00	628.21	6.75	15.00
<i>Public service enterprises,</i>	<i>107,789.72</i>	<i>113,877.82</i>	<i>148,532.18</i>	<i>98,072.28</i>
Electric light,	—	—	—	—
Water,	107,763.10	112,760.01	148,532.18	98,072.28
All other,	26.62	1,117.81	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>3,674.90</i>	<i>—</i>	<i>5,552.40</i>
<i>Interest,</i>	<i>55,145.83</i>	<i>17,487.13</i>	<i>118,192.31</i>	<i>40,152.34</i>
On sinking funds,	23,306.26	—	100,083.61	16,575.93
On trust and investment funds,	7,497.88	11,945.35	2,962.65	18,182.65
All other,	24,341.69	5,541.78	15,146.05	5,393.76
NON-REVENUE.	\$1,222,540.82	\$606,423.71	\$2,542,670.63	\$821,373.00
Offsets to outlays,	30,493.14	167.00	18,250.46	16,192.41
<i>Departmental,</i>	<i>22,662.81</i>	<i>167.00</i>	<i>11,440.30</i>	<i>16,192.41</i>
<i>Public service enterprises,</i>	<i>7,830.33</i>	<i>—</i>	<i>6,810.16</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	823,917.69	484,083.62	1,720,782.45	543,718.41
<i>Loans, general purposes,</i>	<i>367,000.00</i>	<i>78,000.00</i>	<i>34,000.00</i>	<i>111,950.00</i>
Loans, public service enterprises,	—	5,000.00	—	25,000.00
Loans, cemeteries,	—	—	—	—
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Temporary loans (including tax loans),	450,000.00	400,000.00	1,645,000.00	404,500.00
Unpaid warrants or orders, current year,	—	—	41,576.20	—
Premiums,	6,917.69	1,083.62	206.25	2,268.41
Transfers,	215,901.09	5,852.14	458,696.75	58,682.55
From sinking funds,	67,000.00	—	100,000.00	—
All other,	148,901.09	5,852.14	358,696.75	58,682.55
Refunds,	2,487.06	897.15	19,888.25	2,459.56
Agency, trust, and investment,	149,741.84	115,423.80	325,052.72	200,320.07
<i>Taxes and licenses for State,</i>	<i>55,374.67</i>	<i>57,091.18</i>	<i>107,396.79</i>	<i>61,453.86</i>
Taxes for county,	45,214.01	49,997.66	74,076.16	28,313.00
Reimbursements for grade crossings,	4,703.16	—	3,959.63	—
Sinking and other permanent funds,	44,450.00	8,334.96	139,620.14	110,014.21
All other,	—	—	—	539.00
RECAPITULATION.				
Revenue and offsets to outlays,	\$871,300.84	\$789,226.71	\$1,741,944.63	\$822,047.19
Premiums,	6,917.69	1,083.62	206.25	2,268.41
Municipal indebtedness,	817,000.00	483,000.00	1,720,576.20	541,450.00
Transfers and refunds,	218,388.15	6,749.29	478,585.00	61,142.11
Agency, trust, and investment,	149,741.84	115,423.80	325,052.72	200,320.07
Total receipts,	\$2,063,348.52	\$1,395,483.42	\$4,266,364.80	\$1,627,227.78
Balance on hand, including funds,	111,449.71	50,941.72	147,424.69	120,970.55
GRAND TOTAL,	\$2,174,798.23	\$1,452,425.14	\$4,413,789.49	\$1,748,198.33

Graded According to Population of 1910 — Continued.

GROUP 4.

PAYMENTS.	Haverhill POPULATION 44,115	Salem POPULATION 43,697	Newton POPULATION 39,806	Fitchburg POPULATION 37,826
Maintenance,	\$615,419.20	\$632,092.16	\$998,850.84	\$571,609.85
<i>Departmental,</i>	<i>591,064.84</i>	<i>584,665.13</i>	<i>973,969.85</i>	<i>503,128.71</i>
General government,	48,562.50	37,792.11	71,306.35	33,226.77
Protection of persons and property,	108,094.53	124,821.37	219,564.25	98,748.63
Health and sanitation,	41,103.67	59,338.96	97,408.89	36,239.17
Highways,	79,280.87	88,403.95	152,075.21	93,871.41
Charities,	43,572.25	39,460.67	29,877.70	65,625.45
Soldiers' benefits,	37,565.31	30,307.87	4,642.50	13,491.96
Education,	201,683.22	171,061.19	341,498.84	144,297.59
Libraries,	18,533.28	13,067.79	27,691.20	9,234.48
Recreation,	9,444.70	9,976.82	28,708.85	5,687.98
Unclassified,	3,224.51	10,434.40	596.06	2,705.27
<i>Public service enterprises,</i>	<i>23,791.59</i>	<i>38,543.59</i>	<i>25,133.10</i>	<i>60,021.47</i>
Electric light,	—	—	—	—
Water,	23,755.68	37,573.23	25,133.10	60,021.47
All other,	35.91	970.36	—	—
<i>Cemeteries,</i>	<i>399.99</i>	<i>8,779.44</i>	<i>283.89</i>	<i>8,459.67</i>
<i>Administration of invested funds,</i>	<i>162.78</i>	<i>104.00</i>	<i>64.00</i>	<i>—</i>
Interest,	99,236.26	51,317.34	321,769.63	70,559.18
<i>Loans, general purposes,</i>	<i>60,796.26</i>	<i>46,047.71</i>	<i>263,704.10</i>	<i>48,545.85</i>
<i>Loans, public service enterprises,</i>	<i>38,440.00</i>	<i>5,206.25</i>	<i>58,065.53</i>	<i>22,013.33</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>63.38</i>	<i>—</i>	<i>—</i>
Outlays,	376,632.82	161,599.10	191,013.25	98,311.75
<i>Departmental,</i>	<i>349,112.49</i>	<i>145,071.24</i>	<i>154,749.45</i>	<i>72,347.42</i>
General government,	—	—	—	4,790.00
Protection of persons and property,	7,940.35	550.00	1,296.89	935.85
Health and sanitation,	14,957.36	82,826.66	49,322.84	12,637.55
Highways,	162,593.36	18,286.09	26,239.71	31,055.63
Charities,	376.96	462.54	—	1,840.77
Education,	156,444.24	35,382.68	75,719.64	7,224.09
Libraries,	—	4,330.00	—	200.00
Recreation,	6,800.22	3,233.27	2,170.37	13,663.53
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>27,520.33</i>	<i>14,133.25</i>	<i>36,263.80</i>	<i>25,064.72</i>
Electric light,	—	—	—	—
Water,	27,520.33	14,133.25	36,263.80	25,064.72
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,394.61</i>	<i>—</i>	<i>899.61</i>
Municipal indebtedness,	564,457.02	385,650.00	1,824,739.40	579,080.56
<i>From sinking funds,</i>	<i>67,000.00</i>	<i>—</i>	<i>100,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>47,457.02</i>	<i>85,650.00</i>	<i>80,321.43</i>	<i>96,080.56</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>450,000.00</i>	<i>300,000.00</i>	<i>1,600,000.00</i>	<i>483,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>44,417.97</i>	<i>—</i>
Transfers,	215,901.09	5,852.14	458,696.75	58,682.55
<i>To sinking funds from revenue,</i>	<i>71,905.00</i>	<i>—</i>	<i>118,000.00</i>	<i>25,800.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>143,996.09</i>	<i>5,852.14</i>	<i>340,696.75</i>	<i>33,382.55</i>
Refunds,	2,487.06	897.15	19,888.25	2,459.56
Agency, trust, and investment,	177,263.25	118,011.55	438,538.44	285,926.57
<i>Taxes and licenses for State,</i>	<i>55,374.67</i>	<i>57,091.18</i>	<i>107,396.79</i>	<i>61,453.86</i>
<i>Taxes for county,</i>	<i>45,214.01</i>	<i>49,997.66</i>	<i>74,076.16</i>	<i>28,313.00</i>
<i>Expenditures for grade crossings,</i>	<i>4,068.16</i>	<i>—</i>	<i>—</i>	<i>2,500.00</i>
<i>Sinking and other permanent funds,</i>	<i>72,606.41</i>	<i>10,922.71</i>	<i>257,065.49</i>	<i>193,120.71</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>539.00</i>
RECAPITULATION.				
Maintenance and interest,	\$714,655.46	\$683,409.50	\$1,320,620.47	\$642,169.03
Permanent debt (except from sinking funds),	47,457.02	85,650.00	80,321.43	96,080.56
Sinking fund requirements from revenue,	71,905.00	—	118,000.00	25,300.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	376,632.82	161,599.10	191,013.25	98,311.75
Permanent debt from sinking funds,	67,000.00	—	100,000.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	450,000.00	300,000.00	1,644,417.97	483,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	146,483.15	6,749.29	360,585.00	35,842.11
Agency, trust, and investment,	177,263.25	118,011.55	438,538.44	285,926.57
Total payments,	\$2,051,396.70	\$1,355,419.44	\$4,253,496.56	\$1,666,630.02
Balance on hand, including funds,	123,401.53	97,005.70	160,292.93	81,568.31
GRAND TOTAL,	\$2,174,798.23	\$1,452,425.14	\$4,413,789.49	\$1,748,198.33

TABLE I. — *Summary of Financial Transactions. Cities*

GROUP 5.

RECEIPTS.	Taunton POPULATION 34,259	Everett POPULATION 33,484	Quincy POPULATION 32,642	Chelsea POPULATION 32,452
REVENUE.	\$729,849.26	\$714,027.54	\$843,695.92	\$831,085.51
General,	484,222.05	541,357.77	635,027.87	617,764.82
<i>Taxes,</i>	<i>440,976.70</i>	<i>534,769.38</i>	<i>628,168.59</i>	<i>562,670.09</i>
Property and poll,	389,358.96	485,269.63	607,159.75	495,205.38
Corporation, bank, etc.,	51,617.74	49,499.75	21,008.84	67,464.71
<i>Licenses and permits,</i>	<i>36,359.75</i>	<i>1,253.00</i>	<i>1,823.41</i>	<i>38,783.00</i>
<i>Fines and forfeits,</i>	<i>2,715.95</i>	<i>1,555.91</i>	<i>2,512.87</i>	<i>4,937.73</i>
<i>Grants and gifts,</i>	<i>4,168.30</i>	<i>3,779.48</i>	<i>2,523.00</i>	<i>11,374.00</i>
For expenses,	4,168.30	3,779.48	2,523.00	1,374.00
For outlays,	—	—	—	10,000.00
<i>All other,</i>	<i>1.35</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	245,627.21	172,669.77	208,668.05	213,320.69
<i>Special assessments,</i>	<i>5,494.63</i>	<i>13,857.84</i>	<i>22,532.92</i>	<i>9,231.44</i>
To meet expenses,	5,494.63	11,571.66	22,522.92	8,591.22
To meet outlays,	—	2,286.18	—	640.22
<i>Privileges,</i>	<i>5,726.50</i>	<i>4,876.98</i>	<i>5,048.85</i>	<i>3,931.03</i>
<i>Departmental,</i>	<i>35,682.43</i>	<i>12,843.71</i>	<i>19,934.17</i>	<i>16,311.81</i>
General government,	864.04	1,745.55	2,522.51	1,144.70
Protection of persons and property,	1,393.66	360.14	248.56	1,101.21
Health and sanitation,	12,017.99	817.36	8,703.44	790.43
Highways,	2,870.14	6.29	1,238.59	3,297.41
Charities,	5,082.92	2,281.86	1,930.45	1,465.53
Soldiers' benefits,	8,965.00	6,540.00	4,540.00	7,337.00
Education,	4,119.94	312.15	290.13	422.54
Libraries,	368.74	456.84	299.49	212.60
Recreation,	—	323.52	161.00	244.00
Unclassified,	—	—	—	296.39
<i>Public service enterprises,</i>	<i>159,854.30</i>	<i>105,830.53</i>	<i>115,766.57</i>	<i>125,453.99</i>
Electric light,	77,557.23	—	—	—
Water,	82,284.32	105,830.53	115,766.57	123,803.99
All other,	12.75	—	—	1,650.00
<i>Cemeteries,</i>	<i>4,016.26</i>	<i>6,033.13</i>	<i>6,297.40</i>	<i>—</i>
<i>Interest,</i>	<i>54,853.10</i>	<i>29,227.58</i>	<i>39,098.14</i>	<i>58,392.42</i>
On sinking funds,	30,941.84	14,441.78	—	44,698.00
On trust and investment funds,	1,446.16	640.89	17,692.07	823.74
All other,	2,465.10	14,144.91	21,406.07	12,870.68
NON-REVENUE.	\$934,944.37	\$862,222.60	\$822,430.88	\$1,273,224.93
Offsets to outlays,	13,760.70	36,371.01	11,870.41	14,491.72
<i>Departmental,</i>	<i>9,151.94</i>	<i>36,371.01</i>	<i>2,959.56</i>	<i>14,491.72</i>
<i>Public service enterprises,</i>	<i>4,608.76</i>	<i>—</i>	<i>8,910.85</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	511,922.50	457,137.50	698,222.35	615,808.00
<i>Loans, general purposes,</i>	<i>63,525.00</i>	<i>104,800.00</i>	<i>199,015.00</i>	<i>100,000.00</i>
<i>Loans, public service enterprises,</i>	<i>20,000.00</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>	<i>42,700.00</i>
<i>Temporary loans (including tax loans),</i>	<i>427,000.00</i>	<i>335,000.00</i>	<i>445,000.00</i>	<i>464,798.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>1,397.50</i>	<i>2,337.50</i>	<i>4,207.35</i>	<i>8,310.00</i>
Transfers,	269,659.11	55,755.48	5,311.09	200,616.51
<i>From sinking funds,</i>	<i>69,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>200,659.11</i>	<i>55,755.48</i>	<i>5,311.09</i>	<i>200,616.51</i>
Refunds,	8,471.45	538.75	376.39	327.12
Agency, trust, and investment,	181,130.60	312,419.86	106,650.64	441,981.58
<i>Taxes and licenses for State,</i>	<i>59,733.87</i>	<i>38,995.00</i>	<i>46,399.60</i>	<i>49,973.64</i>
<i>Taxes for county,</i>	<i>34,011.90</i>	<i>27,044.28</i>	<i>21,927.04</i>	<i>—</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>87,384.83</i>	<i>246,313.00</i>	<i>38,324.00</i>	<i>392,007.94</i>
<i>All other,</i>	<i>—</i>	<i>67.58</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$743,609.96	\$759,398.55	\$855,566.33	\$845,577.23
Premiums,	1,397.50	2,337.50	4,207.35	8,310.00
Municipal indebtedness,	510,525.00	454,800.00	694,015.00	607,498.00
Transfers and refunds,	278,130.57	56,294.23	5,687.48	200,943.63
Agency, trust, and investment,	181,130.60	312,419.86	106,650.64	441,981.58
Total receipts,	\$1,714,793.63	\$1,576,250.14	\$1,666,126.80	\$2,104,310.44
Balance on hand, including funds,	131,120.81	80,475.54	97,415.24	42,011.27
GRAND TOTAL,	\$1,845,914.44	\$1,656,725.68	\$1,763,542.04	\$2,146,321.71

Graded According to Population of 1910 — Continued.

GROUP 5.

PAYMENTS.	Taunton POPULATION 34,259	Everett POPULATION 33,484	Quincy POPULATION 32,642	Chelsea POPULATION 32,452
Maintenance,	\$515,858.88	\$463,886.44	\$492,677.40	\$519,157.15
<i>Departmental,</i>	<i>415,523.69</i>	<i>435,123.27</i>	<i>466,108.46</i>	<i>495,735.35</i>
General government,	34,839.86	36,299.54	38,262.80	53,303.63
Protection of persons and property,	104,153.42	80,755.22	83,827.71	124,289.29
Health and sanitation,	29,394.16	36,110.91	51,553.64	44,502.27
Highways,	52,878.59	48,503.08	70,093.90	54,865.34
Charities,	23,620.66	12,229.41	19,037.37	21,152.68
Soldiers' benefits,	13,259.49	9,318.00	8,292.00	15,400.27
Education,	141,783.41	189,315.83	170,417.52	159,392.92
Libraries,	10,345.96	8,157.59	12,287.14	4,673.69
Recreation,	1,714.36	13,572.71	10,354.52	14,148.26
Unclassified,	3,533.78	860.98	1,981.86	4,007.00
<i>Public service enterprises,</i>	<i>94,513.12</i>	<i>22,234.59</i>	<i>19,502.05</i>	<i>23,321.80</i>
Electric light,	59,804.79	—	—	—
Water,	35,208.33	22,234.59	19,502.05	23,321.80
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>5,405.57</i>	<i>6,528.58</i>	<i>6,062.71</i>	<i>—</i>
<i>Administration of invested funds,</i>	<i>416.50</i>	<i>—</i>	<i>1,004.18</i>	<i>100.00</i>
Interest,	101,465.66	119,968.14	140,848.74	169,637.96
<i>Loans, general purposes,</i>	<i>54,177.88</i>	<i>84,002.91</i>	<i>83,721.54</i>	<i>128,664.86</i>
<i>Loans, public service enterprises,</i>	<i>47,287.78</i>	<i>35,892.75</i>	<i>66,917.20</i>	<i>40,973.10</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>72.50</i>	<i>210.00</i>	<i>—</i>
Outlays,	131,821.81	82,224.47	219,157.14	270,570.04
<i>Departmental,</i>	<i>93,502.41</i>	<i>76,207.88</i>	<i>167,281.66</i>	<i>253,635.46</i>
General government,	—	—	—	170,540.18
Protection of persons and property,	26,376.63	1,632.00	5,052.29	9,187.66
Health and sanitation,	28,151.53	8,439.18	64,411.00	2,967.59
Highways,	31,333.56	61,441.04	54,346.52	41,088.73
Charities,	460.11	—	—	—
Education,	7,180.58	4,695.66	41,971.85	7,006.27
Libraries,	—	—	—	27,562.46
Recreation,	—	—	1,500.00	282.57
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>38,319.40</i>	<i>4,978.79</i>	<i>51,875.48</i>	<i>11,934.58</i>
Electric light,	15,557.30	—	—	—
Water,	22,762.10	4,978.79	51,875.48	11,934.58
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,037.80</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	514,945.00	445,939.28	697,313.46	407,037.42
<i>From sinking funds,</i>	<i>106,900.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,045.00</i>	<i>97,939.28</i>	<i>197,313.46</i>	<i>18,709.42</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>	<i>42,700.00</i>
<i>Temporary loans (including tax loans),</i>	<i>405,000.00</i>	<i>333,000.00</i>	<i>500,000.00</i>	<i>345,628.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	269,659.11	55,755.48	5,311.09	200,616.51
<i>To sinking funds from revenue,</i>	<i>76,045.11</i>	<i>29,370.62</i>	<i>—</i>	<i>58,162.00</i>
<i>To sinking funds from premiums,</i>	<i>967.50</i>	<i>—</i>	<i>—</i>	<i>8,310.00</i>
<i>All other,</i>	<i>192,646.50</i>	<i>26,384.86</i>	<i>5,311.09</i>	<i>134,144.51</i>
Refunds,	8,471.46	538.75	376.39	327.12
Agency, trust, and investment,	249,817.52	301,115.11	103,554.11	553,363.41
<i>Taxes and licenses for State,</i>	<i>59,733.87</i>	<i>38,995.00</i>	<i>46,399.60</i>	<i>49,948.39</i>
<i>Taxes for county,</i>	<i>34,011.90</i>	<i>27,044.28</i>	<i>21,927.04</i>	<i>—</i>
<i>Expenditures for grade crossings,</i>	<i>2,141.38</i>	<i>—</i>	<i>720.00</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>153,930.37</i>	<i>235,008.25</i>	<i>34,507.47</i>	<i>603,415.02</i>
<i>All other,</i>	<i>—</i>	<i>67.58</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$617,324.54	\$583,854.58	\$633,526.14	\$688,795.11
Permanent debt (except from sinking funds),	3,045.00	97,939.28	197,313.46	18,709.42
Sinking fund requirements from revenue,	76,045.11	29,370.62	—	58,162.00
Premiums paid to sinking funds,	967.50	—	—	8,310.00
Outlays,	131,821.81	82,224.47	219,157.14	270,570.04
Permanent debt from sinking funds,	106,900.00	—	—	—
Bonds refunded, current year,	—	15,000.00	—	42,700.00
Temporary loans,	405,000.00	333,000.00	500,000.00	345,628.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	201,117.96	26,923.61	5,687.48	134,471.63
Agency, trust, and investment,	249,817.52	301,115.11	103,554.11	553,363.41
Total payments,	\$1,792,039.44	\$1,469,427.67	\$1,659,238.33	\$2,120,709.61
Balance on hand, including funds,	53,875.00	187,298.01	104,303.71	25,612.10
GRAND TOTAL,	\$1,845,914.44	\$1,656,725.68	\$1,763,542.04	\$2,146,321.71

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 6.

RECEIPTS.	Pittsfield POPULATION 32,121	Waltham POPULATION 27,834	Chicopee POPULATION 25,401	Gloucester POPULATION 24,398
REVENUE.	\$618,990.49	\$614,189.21	\$454,075.90	\$612,990.33
General,	476,723.97	456,626.07	313,244.27	454,900.49
<i>Taxes,</i>	<i>438,692.70</i>	<i>462,414.13</i>	<i>273,078.70</i>	<i>417,675.76</i>
Property and poll,	404,748.97	380,933.20	235,342.67	392,578.29
Corporation, bank, etc.,	33,843.73	71,480.93	37,736.03	25,097.47
<i>Licenses and permits,</i>	<i>32,799.00</i>	<i>990.50</i>	<i>27,590.25</i>	<i>32,311.75</i>
<i>Fines and forfeits,</i>	<i>2,932.16</i>	<i>571.78</i>	<i>2,144.00</i>	<i>3,758.00</i>
<i>Grants and gifts,</i>	<i>2,400.11</i>	<i>2,649.66</i>	<i>10,431.32</i>	<i>1,154.98</i>
For expenses,	2,400.11	2,649.66	2,431.32	1,154.98
For outlays,	—	—	8,000.00	—
All other,	—	—	—	—
Commercial,	142,266.52	157,563.14	140,831.63	158,089.84
<i>Special assessments,</i>	<i>17,862.35</i>	<i>14,076.08</i>	<i>4,964.86</i>	<i>5,827.32</i>
To meet expenses,	16,126.75	13,663.72	2,915.74	5,827.32
To meet outlays,	1,735.60	412.36	2,049.12	—
<i>Privileges,</i>	<i>4,383.38</i>	<i>2,303.89</i>	<i>4,239.08</i>	<i>4,043.03</i>
<i>Departmental,</i>	<i>18,297.42</i>	<i>16,520.10</i>	<i>4,919.08</i>	<i>18,376.68</i>
General government,	440.50	584.42	805.05	1,339.06
Protection of persons and property,	6.98	3,133.57	130.11	3,071.29
Health and sanitation,	6,158.13	5,675.61	181.70	15.15
Highways,	731.00	314.76	—	64.65
Charities,	4,484.23	2,008.74	1,852.41	2,493.53
Soldiers' benefits,	4,986.00	3,823.50	1,714.00	10,437.00
Education,	1,155.76	596.50	84.50	593.25
Libraries,	—	380.00	97.31	—
Recreation,	—	—	—	355.75
Unclassified,	334.82	—	54.00	7.00
<i>Public service enterprises,</i>	<i>97,447.29</i>	<i>82,601.06</i>	<i>120,905.68</i>	<i>117,879.89</i>
Electric light,	—	—	60,797.66	—
Water,	97,083.94	82,601.06	60,108.02	117,824.89
All other,	363.35	—	—	55.00
<i>Cemeteries,</i>	<i>—</i>	<i>8,953.64</i>	<i>2,264.80</i>	<i>369.00</i>
<i>Interest,</i>	<i>4,276.08</i>	<i>33,108.87</i>	<i>3,538.13</i>	<i>11,693.92</i>
On sinking funds,	—	23,113.83	—	—
On trust and investment funds,	—	3,233.70	580.63	3,297.11
All other,	4,276.08	6,761.34	2,957.50	8,296.81
NON-REVENUE.	\$784,786.07	\$468,595.45	\$392,297.56	\$583,534.43
Offsets to outlays,	1,000.00	1,527.70	2,090.94	2,815.08
<i>Departmental,</i>	<i>—</i>	<i>124.68</i>	<i>1,081.00</i>	<i>50.00</i>
<i>Public service enterprises,</i>	<i>1,000.00</i>	<i>1,703.02</i>	<i>1,009.94</i>	<i>2,765.08</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	689,217.50	263,774.00	342,726.72	474,329.80
<i>Loans, general purposes,</i>	<i>61,800.00</i>	<i>3,774.00</i>	<i>67,000.00</i>	<i>70,000.00</i>
<i>Loans, public service enterprises,</i>	<i>104,000.00</i>	<i>—</i>	<i>—</i>	<i>20,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>264,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>250,000.00</i>	<i>260,000.00</i>	<i>275,000.00</i>	<i>383,100.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>8,717.50</i>	<i>—</i>	<i>726.72</i>	<i>1,229.80</i>
Transfers,	475.00	77,495.36	4,505.22	3,522.87
<i>From sinking funds,</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>
All other,	475.00	47,495.36	4,505.22	3,522.87
Refunds,	2,356.50	418.13	208.66	21,943.53
Agency, trust, and investment,	91,737.07	125,080.26	42,766.02	80,923.15
<i>Taxes and licenses for State,</i>	<i>55,435.32</i>	<i>40,537.01</i>	<i>29,632.00</i>	<i>45,852.66</i>
<i>Taxes for county,</i>	<i>36,301.75</i>	<i>27,540.16</i>	<i>12,626.82</i>	<i>32,288.46</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>56,769.09</i>	<i>507.20</i>	<i>2,782.03</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>234.00</i>	<i>—</i>	<i>—</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$619,990.49	\$616,016.91	\$456,166.84	\$615,805.41
Premiums,	8,717.50	—	726.72	1,229.80
Municipal indebtedness,	680,500.00	263,774.00	342,000.00	473,100.00
Transfers and refunds,	2,831.50	77,913.49	4,713.88	25,466.40
Agency, trust, and investment,	91,737.07	125,080.26	42,766.02	80,923.15
Total receipts,	\$1,403,776.56	\$1,082,784.66	\$846,373.46	\$1,196,524.76
Balance on hand, including funds,	31,411.29	42,137.44	37,471.60	45,316.58
GRAND TOTAL,	\$1,435,187.85	\$1,124,922.10	\$883,845.06	\$1,241,841.34

Graded According to Population of 1910 — Continued.

GROUP 6.

PAYMENTS.	Pittsfield POPULATION 32,121	Waltham POPULATION 27,834	Chicopee POPULATION 25,401	Gloucester POPULATION 24,398
Maintenance,	\$433,664.36	\$435,651.76	\$317,043.28	\$465,804.07
<i>Departmental,</i>	<i>410,504.31</i>	<i>386,172.60</i>	<i>258,287.85</i>	<i>441,232.21</i>
General government,	31,953.47	29,746.39	19,824.57	36,315.61
Protection of persons and property,	69,435.09	79,944.53	49,009.12	115,509.76
Health and sanitation,	26,530.10	49,735.20	12,211.33	14,319.16
Highways,	85,325.07	57,000.61	47,628.55	87,810.74
Charities,	21,844.92	17,655.92	19,948.76	34,152.64
Soldiers' benefits,	10,351.00	10,009.00	5,287.83	18,762.80
Education,	151,353.20	118,971.70	96,114.32	126,223.82
Libraries,	9,000.00	10,165.48	5,827.57	14.25
Recreation,	2,659.70	11,045.96	1,423.01	2,249.41
Unclassified,	2,051.76	1,897.81	1,012.79	5,874.02
<i>Public service enterprises,</i>	<i>23,160.05</i>	<i>36,688.15</i>	<i>66,210.42</i>	<i>24,277.65</i>
Electric light,	—	—	38,724.51	—
Water,	23,160.05	36,207.23	17,485.91	24,270.47
All other,	—	380.92	—	7.18
<i>Cemeteries,</i>	<i>—</i>	<i>12,866.01</i>	<i>2,545.01</i>	<i>294.21</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>25.00</i>	<i>—</i>	<i>—</i>
Interest,	61,534.90	72,488.72	29,974.07	72,232.71
<i>Loans, general purposes,</i>	<i>39,831.21</i>	<i>52,268.72</i>	<i>18,091.37</i>	<i>32,103.82</i>
<i>Loans, public service enterprises,</i>	<i>21,703.69</i>	<i>19,765.00</i>	<i>11,882.50</i>	<i>40,128.89</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>455.00</i>	<i>—</i>	<i>—</i>
Outlays,	213,033.30	32,304.41	137,272.37	71,489.93
<i>Departmental,</i>	<i>112,067.74</i>	<i>20,654.59</i>	<i>78,111.20</i>	<i>32,257.73</i>
General government,	—	36.77	—	—
Protection of persons and property,	—	173.26	921.51	2,564.01
Health and sanitation,	54,597.16	7,856.24	7,813.07	1,530.14
Highways,	31,491.70	12,588.32	25,856.90	10,003.03
Charities,	—	—	—	1,631.35
Education,	23,865.77	—	43,203.37	—
Libraries,	—	—	—	—
Recreation,	2,113.11	—	316.35	16,529.20
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>100,965.56</i>	<i>8,314.14</i>	<i>52,424.00</i>	<i>38,032.20</i>
Electric light,	—	—	22,520.78	—
Water,	100,965.56	8,314.14	29,903.22	38,032.20
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>3,335.68</i>	<i>6,737.17</i>	<i>1,200.00</i>
Municipal indebtedness,	598,700.00	324,151.25	308,000.00	499,575.00
<i>From sinking funds,</i>	<i>—</i>	<i>30,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>84,000.00</i>	<i>29,151.25</i>	<i>58,000.00</i>	<i>116,475.00</i>
<i>Bonds refunded, current year,</i>	<i>264,700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>250,000.00</i>	<i>265,000.00</i>	<i>250,000.00</i>	<i>383,100.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	475.00	77,495.36	4,505.22	3,522.87
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>38,628.67</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>38,866.69</i>	<i>4,505.22</i>	<i>3,522.87</i>
<i>All other,</i>	<i>475.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	2,356.50	418.13	208.66	21,943.53
Agency, trust, and investment,	91,737.07	157,495.67	43,150.72	78,896.99
<i>Taxes and licenses for State,</i>	<i>55,435.32</i>	<i>40,537.01</i>	<i>29,632.00</i>	<i>45,549.66</i>
<i>Taxes for county,</i>	<i>36,301.75</i>	<i>27,540.16</i>	<i>12,626.82</i>	<i>32,288.46</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>89,184.50</i>	<i>891.90</i>	<i>1,058.87</i>
<i>All other,</i>	<i>—</i>	<i>234.00</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$495,199.26	\$508,140.48	\$347,017.35	\$538,036.78
Permanent debt (except from sinking funds),	84,000.00	29,151.25	58,000.00	116,475.00
Sinking fund requirements from revenue,	—	38,628.67	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	213,033.30	32,304.41	137,272.37	71,489.93
Permanent debt from sinking funds,	—	30,000.00	—	—
Bonds refunded, current year,	264,700.00	—	—	—
Temporary loans,	250,000.00	265,000.00	250,000.00	383,100.00
Transfers (except to sinking funds) and refunds,	2,831.50	39,284.82	4,713.88	25,466.40
Agency, trust, and investment,	91,737.07	157,495.67	43,150.72	78,896.99
Total payments,	\$1,401,501.13	\$1,100,005.30	\$840,154.32	\$1,213,465.10
Balance on hand, including funds,	33,686.72	24,916.80	43,690.74	28,376.24
GRAND TOTAL,	\$1,435,187.85	\$1,124,922.10	\$883,845.06	\$1,241,841.34

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 7.

RECEIPTS.	Medford POPULATION 23,150	North Adams POPULATION 22,019	Northampton POPULATION 19,431	Beverly POPULATION 18,650
REVENUE.	\$679,686.79	\$351,069.61	\$408,114.74	\$673,058.37
General,	510,994.27	268,127.72	280,239.11	519,586.83
<i>Taxes,</i>	<i>504,928.32</i>	<i>238,550.11</i>	<i>229,818.79</i>	<i>516,801.44</i>
Property and poll,	454,503.46	224,152.62	215,357.70	438,043.26
Corporation, bank, etc.,	50,424.86	9,397.49	13,856.09	77,758.18
<i>Licenses and permits,</i>	<i>689.00</i>	<i>32,302.75</i>	<i>26,477.50</i>	<i>830.50</i>
<i>Fines and forfeits,</i>	<i>338.84</i>	<i>1,218.42</i>	<i>2,341.00</i>	<i>1,646.67</i>
<i>Grants and gifts,</i>	<i>5,038.11</i>	<i>1,056.44</i>	<i>22,206.82</i>	<i>1,308.22</i>
For expenses,	5,038.11	1,056.44	22,206.82	1,308.22
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	168,692.52	82,941.89	127,875.63	153,471.54
<i>Special assessments,</i>	<i>19,900.11</i>	<i>5,680.04</i>	<i>7,023.10</i>	<i>18,865.55</i>
To meet expenses,	11,677.42	5,680.04	6,784.42	12,316.51
To meet outlays,	8,222.69	—	238.68	6,549.04
<i>Privileges,</i>	<i>6,182.35</i>	<i>1,790.90</i>	<i>2,737.99</i>	<i>3,460.81</i>
<i>Departmental,</i>	<i>16,395.72</i>	<i>12,647.71</i>	<i>22,668.70</i>	<i>15,233.24</i>
General government,	2,361.00	323.62	270.75	345.00
Protection of persons and property,	509.85	1,403.03	1,466.34	1,053.80
Health and sanitation,	3,249.76	881.20	711.83	178.90
Highways,	1,164.10	397.24	5,367.72	—
Charities,	2,318.52	3,613.51	2,732.27	2,565.94
Soldiers' benefits,	5,221.00	3,699.00	4,251.78	8,957.45
Education,	478.11	1,531.07	7,139.69	1,906.00
Libraries,	231.61	286.06	616.32	—
Recreation,	473.00	—	—	—
Unclassified,	388.77	512.98	12.00	225.50
<i>Public service enterprises,</i>	<i>70,566.32</i>	<i>58,146.90</i>	<i>66,369.07</i>	<i>67,773.07</i>
Electric light,	—	—	—	—
Water,	70,566.32	57,483.90	54,644.52	67,773.07
All other,	—	663.00	11,724.55	—
<i>Cemeteries,</i>	<i>4,457.75</i>	<i>3,761.95</i>	<i>624.50</i>	<i>3,192.20</i>
<i>Interest,</i>	<i>61,190.27</i>	<i>984.39</i>	<i>23,652.27</i>	<i>44,946.67</i>
On sinking funds,	38,266.36	—	2,585.78	34,442.12
On trust and investment funds,	2,386.58	970.53	21,725.44	2,194.24
All other,	10,537.33	13.86	4,341.05	8,310.31
NON-REVENUE.	\$740,944.56	\$343,486.22	\$444,522.39	\$919,579.09
Offsets to outlays,	5,975.61	—	45,351.00	240.00
<i>Departmental,</i>	<i>3,655.78</i>	<i>—</i>	<i>45,351.00</i>	<i>240.00</i>
<i>Public service enterprises,</i>	<i>2,319.83</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	471,836.25	269,110.73	196,300.00	495,733.47
<i>Loans, general purposes,</i>	<i>45,100.00</i>	<i>5,777.39</i>	<i>600.00</i>	<i>124,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>20,000.00</i>	<i>—</i>	<i>4,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>28,333.34</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>425,000.00</i>	<i>215,000.00</i>	<i>195,800.00</i>	<i>367,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>1,736.25</i>	<i>—</i>	<i>—</i>	<i>733.47</i>
Transfers,	136,260.50	1,024.85	113,987.30	92,078.34
<i>From sinking funds,</i>	<i>24,500.00</i>	<i>—</i>	<i>23,000.00</i>	<i>—</i>
<i>All other,</i>	<i>111,760.50</i>	<i>1,024.85</i>	<i>90,987.30</i>	<i>92,078.34</i>
Refunds,	3,849.89	11,604.90	2,316.71	3,399.70
Agency, trust, and investment,	123,022.31	61,745.74	86,567.38	328,127.58
<i>Taxes and licenses for State,</i>	<i>53,779.60</i>	<i>36,351.11</i>	<i>38,526.95</i>	<i>50,354.20</i>
<i>Taxes for county,</i>	<i>23,420.68</i>	<i>24,144.63</i>	<i>21,192.68</i>	<i>61,083.14</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>65,828.23</i>	<i>1,250.00</i>	<i>26,847.75</i>	<i>226,690.24</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$685,662.40	\$351,069.61	\$453,465.74	\$673,298.37
Premiums,	1,736.25	—	—	733.47
Municipal indebtedness,	470,100.00	269,110.73	196,300.00	495,000.00
Transfers and refunds,	140,110.39	12,629.75	116,304.01	95,478.04
Agency, trust, and investment,	123,022.31	61,745.74	86,567.38	328,127.58
Total receipts,	\$1,420,631.35	\$694,555.83	\$852,637.13	\$1,592,637.46
Balance on hand, including funds,	41,350.33	3,109.44	52,962.67	148,379.80
GRAND TOTAL,	\$1,461,981.68	\$697,665.27	\$905,599.80	\$1,741,016.76

Graded According to Population of 1910 — Continued.

GROUP 7.

PAYMENTS.	Medford POPULATION 23,150	North Adams POPULATION 22,019	Northampton POPULATION 19,431	Beverly POPULATION 18,650
Maintenance,	\$418,094.96	\$276,902.15	\$288,765.46	\$410,934.04
<i>Departmental,</i>	<i>394,126.18</i>	<i>263,098.91</i>	<i>265,874.81</i>	<i>376,281.78</i>
General government,	30,358.68	22,008.74	16,395.90	26,510.04
Protection of persons and property,	71,339.27	45,190.92	36,667.34	74,961.98
Health and sanitation,	32,069.69	17,696.99	11,007.39	17,325.63
Highways,	74,797.17	46,524.63	47,263.97	79,403.23
Charities,	12,688.39	16,087.25	14,823.14	16,238.05
Soldiers' benefits,	7,979.74	4,779.82	6,105.12	16,526.61
Education,	137,906.18	100,712.98	105,433.12	131,816.30
Libraries,	9,855.26	7,339.05	24,703.70	6,424.96
Recreation,	14,712.28	841.41	1,291.90	2,873.83
Unclassified,	2,419.52	1,917.12	2,183.23	4,201.15
<i>Public service enterprises,</i>	<i>14,272.07</i>	<i>9,166.93</i>	<i>21,002.33</i>	<i>27,737.25</i>
Electric light,	—	—	—	—
Water,	14,272.07	8,414.28	9,607.60	27,737.25
All other,	—	752.65	11,394.73	—
<i>Cemeteries,</i>	<i>9,196.71</i>	<i>4,636.31</i>	<i>1,588.32</i>	<i>6,512.64</i>
<i>Administration of invested funds,</i>	<i>500.00</i>	—	300.00	402.37
Interest,	116,079.23	35,038.80	21,015.44	85,401.38
<i>Loans, general purposes,</i>	<i>87,769.83</i>	<i>27,931.91</i>	<i>15,730.44</i>	<i>61,666.38</i>
<i>Loans, public service enterprises,</i>	<i>27,589.40</i>	<i>7,106.89</i>	<i>5,285.00</i>	<i>23,735.00</i>
<i>Loans, cemeteries,</i>	<i>720.00</i>	—	—	—
Outlays,	58,962.19	32,769.11	44,645.59	159,704.57
<i>Departmental,</i>	<i>24,190.78</i>	<i>13,244.26</i>	<i>30,925.89</i>	<i>188,328.36</i>
General government,	—	—	—	10,228.92
Protection of persons and property,	871.68	—	1,197.61	—
Health and sanitation,	17,622.40	5,709.77	16,936.70	33,241.37
Highways,	3,888.87	7,534.49	6,962.39	20,979.37
Charities,	—	—	—	—
Education,	1,384.29	—	5,829.19	57,584.52
Libraries,	—	—	—	—
Recreation,	423.54	—	—	16,294.18
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>34,771.41</i>	<i>19,491.72</i>	<i>13,719.70</i>	<i>20,017.88</i>
Electric light,	—	—	—	—
Water,	34,771.41	19,491.72	13,719.70	20,017.88
All other,	—	—	—	—
<i>Cemeteries,</i>	—	33.13	—	1,358.33
Municipal indebtedness,	408,406.66	267,763.34	262,000.00	493,000.00
<i>From sinking funds,</i>	<i>28,500.00</i>	—	23,000.00	—
<i>From revenue and other sources,</i>	<i>24,906.66</i>	<i>44,430.00</i>	<i>45,000.00</i>	<i>93,000.00</i>
<i>Bonds refunded, current year,</i>	—	28,333.34	—	—
<i>Temporary loans (including tax loans),</i>	<i>355,000.00</i>	<i>195,000.00</i>	<i>194,000.00</i>	<i>400,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	136,260.50	1,024.85	113,987.30	92,078.34
<i>To sinking funds from revenue,</i>	<i>94,318.41</i>	—	5,000.00	23,000.00
<i>To sinking funds from premiums,</i>	<i>1,731.25</i>	—	—	—
<i>All other,</i>	<i>40,210.84</i>	<i>1,024.85</i>	<i>108,987.30</i>	<i>69,078.34</i>
Refunds,	3,849.89	11,604.90	2,316.71	3,399.70
Agency, trust, and investment,	238,581.79	63,209.24	118,213.44	398,180.97
<i>Taxes and licenses for State,</i>	<i>33,776.75</i>	<i>36,351.11</i>	<i>38,526.95</i>	<i>50,354.20</i>
<i>Taxes for county,</i>	<i>23,420.58</i>	<i>24,144.63</i>	<i>21,192.68</i>	<i>51,033.14</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>181,384.46</i>	<i>2,713.50</i>	<i>58,493.81</i>	<i>296,745.63</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$534,174.19	\$311,940.95	\$309,780.90	\$496,335.42
Permanent debt (except from sinking funds),	24,906.66	44,430.00	45,000.00	93,000.00
Sinking fund requirements from revenue,	94,318.41	—	5,000.00	23,000.00
Premiums paid to sinking funds,	1,731.25	—	—	—
Outlays,	58,962.19	32,769.11	44,645.59	159,704.57
Permanent debt from sinking funds,	28,500.00	—	23,000.00	—
Bonds refunded, current year,	—	28,333.34	—	—
Temporary loans,	355,000.00	195,000.00	194,000.00	400,000.00
Transfers (except to sinking funds) and refunds,	44,060.73	12,629.75	111,304.01	72,478.04
Agency, trust, and investment,	238,581.79	63,209.24	118,213.44	398,180.97
Total payments,	\$1,380,235.22	\$688,312.39	\$850,943.94	\$1,642,699.00
Balance on hand, including funds,	81,746.46	9,352.88	54,655.86	98,317.76
GRAND TOTAL,	\$1,461,981.68	\$697,665.27	\$905,599.80	\$1,741,016.76

TABLE I. — *Summary of Financial Transactions. Cities*
GROUP 8.

RECEIPTS.	Melrose POPULATION 15,715	Woburn POPULATION 15,308	Newburyport POPULATION 14,949	Marlborough POPULATION 14,579
REVENUE.	\$428,775.46	\$303,024.99	\$341,098.04	\$335,358.74
General,	311,095.07	219,496.51	237,539.22	232,423.69
<i>Taxes,</i>	<i>308,740.78</i>	<i>215,124.87</i>	<i>233,573.95</i>	<i>214,367.87</i>
Property and poll,	288,209.31	198,510.42	215,193.85	203,158.18
Corporation, bank, etc.,	20,531.47	16,614.45	18,380.10	11,209.69
<i>Licenses and permits,</i>	<i>431.00</i>	<i>729.25</i>	<i>1,070.00</i>	<i>16,163.00</i>
<i>Fines and forfeits,</i>	<i>523.75</i>	<i>1,055.60</i>	<i>746.99</i>	<i>693.00</i>
<i>Grants and gifts,</i>	<i>1,399.54</i>	<i>2,586.89</i>	<i>2,148.28</i>	<i>1,199.82</i>
For expenses,	1,399.54	2,586.89	2,148.28	1,199.82
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	117,680.39	83,528.48	103,558.82	102,935.05
<i>Special assessments,</i>	<i>13,461.03</i>	<i>3,758.96</i>	<i>4,688.20</i>	<i>511.35</i>
To meet expenses,	10,571.20	1,744.78	4,688.20	400.90
To meet outlays,	2,889.83	2,014.18	—	110.45
<i>Privileges,</i>	<i>2,191.53</i>	<i>2,651.42</i>	<i>1,688.80</i>	<i>1,663.19</i>
<i>Departmental,</i>	<i>14,593.66</i>	<i>13,314.76</i>	<i>21,421.18</i>	<i>22,297.46</i>
General government,	3,569.69	875.83	929.22	553.15
Protection of persons and property,	900.73	2,857.35	654.38	2,363.56
Health and sanitation,	3,739.92	182.06	432.74	9,860.57
Highways,	75.97	149.76	623.12	564.83
Charities,	1,301.50	2,118.58	1,849.10	2,625.10
Soldiers' benefits,	3,657.00	5,455.56	12,632.25	5,849.50
Education,	911.25	1,548.86	2,330.63	16.75
Libraries,	325.03	126.76	307.16	—
Recreation,	112.57	—	10.00	—
Unclassified,	—	—	1,652.58	464.00
<i>Public service enterprises,</i>	<i>48,108.44</i>	<i>51,443.41</i>	<i>53,666.65</i>	<i>44,861.38</i>
Electric light,	—	—	—	—
Water,	48,069.54	51,443.41	53,666.65	44,861.38
All other,	38.90	—	—	—
<i>Cemeteries,</i>	<i>6,610.86</i>	<i>2,711.95</i>	<i>137.00</i>	<i>10.00</i>
<i>Interest,</i>	<i>32,714.82</i>	<i>9,647.98</i>	<i>21,956.99</i>	<i>33,691.67</i>
On sinking funds,	21,956.87	—	10,284.13	25,312.06
On trust and investment funds,	1,012.12	6,085.26	6,399.25	1,437.39
All other,	9,745.83	3,562.72	5,273.61	6,842.22
NON-REVENUE.	\$485,189.22	\$398,866.97	\$365,904.55	\$430,905.99
Offsets to outlays,	831.40	4,021.88	4,157.01	2,518.97
<i>Departmental,</i>	<i>181.40</i>	<i>1,366.17</i>	<i>1,215.41</i>	<i>1,126.97</i>
<i>Public service enterprises,</i>	<i>650.00</i>	<i>605.71</i>	<i>2,941.60</i>	<i>1,392.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>2,050.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	357,936.84	251,949.26	180,966.43	264,460.82
<i>Loans, general purposes,</i>	<i>64,617.24</i>	<i>50,000.00</i>	<i>30,000.00</i>	<i>57,000.00</i>
<i>Loans, public service enterprises,</i>	<i>10,000.00</i>	<i>20,000.00</i>	<i>—</i>	<i>2,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>282,800.00</i>	<i>181,321.46</i>	<i>150,000.00</i>	<i>205,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>519.60</i>	<i>627.80</i>	<i>966.43</i>	<i>45.82</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>415.00</i>
Transfers,	44,315.38	94,822.29	75,397.14	23,378.01
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>27,500.00</i>	<i>—</i>
<i>All other,</i>	<i>44,315.38</i>	<i>94,822.29</i>	<i>47,897.14</i>	<i>23,378.01</i>
Refunds,	4,992.14	1,340.57	1,179.35	2,039.95
Agency, trust, and investment,	77,113.46	46,732.97	105,204.62	138,508.24
<i>Taxes and licenses for State,</i>	<i>24,938.44</i>	<i>16,897.73</i>	<i>22,616.41</i>	<i>23,550.08</i>
<i>Taxes for county,</i>	<i>16,478.32</i>	<i>11,710.29</i>	<i>18,360.01</i>	<i>11,214.41</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>35,696.70</i>	<i>18,024.95</i>	<i>64,228.20</i>	<i>103,743.75</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$429,606.86	\$307,046.87	\$345,255.05	\$337,877.71
Premiums,	519.60	627.80	966.43	415.00
Municipal indebtedness,	357,417.24	251,321.46	180,000.00	264,045.82
Transfers and refunds,	49,307.52	96,162.86	76,576.49	25,417.96
Agency, trust, and investment,	77,113.46	46,732.97	105,204.62	138,508.24
Total receipts,	\$913,964.68	\$701,891.95	\$708,002.59	\$766,264.73
Balance on hand, including funds,	7,888.70	10,687.36	27,940.47	26,215.61
GRAND TOTAL,	\$921,853.38	\$712,579.32	\$735,943.06	\$792,480.34

Graded According to Population of 1910 — Continued.

GROUP 8.

PAYMENTS.	Melrose POPULATION 15,715	Woburn POPULATION 15,308	Newburyport POPULATION 14,949	Marlborough POPULATION 14,579
Maintenance,	\$273,621.38	\$256,828.87	\$222,323.47	\$214,115.11
<i>Departmental,</i>	<i>251,094.29</i>	<i>231,374.79</i>	<i>207,092.59</i>	<i>202,580.29</i>
General government,	23,576.99	16,452.71	13,947.69	16,350.32
Protection of persons and property,	34,565.21	47,150.13	42,336.36	44,898.22
Health and sanitation,	23,390.64	18,623.14	10,734.96	9,650.64
Highways,	37,723.80	39,415.80	36,550.98	29,628.30
Charities,	9,096.46	13,764.89	15,848.82	12,730.63
Soldiers' benefits,	7,338.42	6,225.30	20,406.36	8,704.09
Education,	99,766.92	72,261.60	55,270.82	66,711.11
Libraries,	6,236.85	8,375.21	8,436.80	4,734.41
Recreation,	7,345.13	4,772.04	1,440.27	5,212.57
Unclassified,	2,053.87	4,333.97	2,119.53	3,960.00
<i>Public service enterprises,</i>	<i>16,380.67</i>	<i>21,003.03</i>	<i>14,883.50</i>	<i>10,670.88</i>
Electric light,	—	—	—	—
Water,	16,373.52	21,003.03	14,883.50	10,670.88
All other,	7.15	—	—	—
Cemeteries,	5,753.79	4,341.05	312.38	541.29
Administration of invested funds,	392.63	110.00	55.00	322.65
Interest,	79,580.37	28,333.47	36,463.62	49,492.74
<i>Loans, general purposes,</i>	<i>57,156.48</i>	<i>26,323.47</i>	<i>24,011.12</i>	<i>28,433.74</i>
<i>Loans, public service enterprises,</i>	<i>22,423.89</i>	<i>3,010.00</i>	<i>12,452.50</i>	<i>21,060.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	81,404.31	38,289.83	44,552.02	49,522.87
<i>Departmental,</i>	<i>69,714.39</i>	<i>17,101.03</i>	<i>32,749.10</i>	<i>46,473.41</i>
General government,	—	—	240.86	—
Protection of persons and property,	100.00	305.34	—	—
Health and sanitation,	15,042.89	3,437.76	1,144.86	42,163.52
Highways,	24,149.11	8,768.24	25,729.11	4,314.89
Charities,	—	—	—	—
Education,	30,143.65	256.17	5,128.97	—
Libraries,	—	1,118.75	—	—
Recreation,	278.74	3,214.77	505.30	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>10,379.92</i>	<i>21,188.80</i>	<i>11,802.92</i>	<i>3,044.46</i>
Electric light,	—	—	—	—
Water,	10,379.92	21,188.80	11,802.92	3,044.46
All other,	—	—	—	—
Cemeteries,	1,310.00	—	—	—
Municipal indebtedness,	319,767.22	232,569.46	210,500.00	229,988.72
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>27,500.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>41,800.74</i>	<i>59,623.95</i>	<i>27,000.00</i>	<i>24,950.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>277,966.48</i>	<i>172,945.51</i>	<i>156,000.00</i>	<i>205,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>38.72</i>
Transfers,	44,315.38	94,822.29	75,397.14	23,378.01
<i>To sinking funds from revenue,</i>	<i>15,896.07</i>	<i>—</i>	<i>12,895.80</i>	<i>22,564.00</i>
<i>To sinking funds from premiums,</i>	<i>487.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>27,931.51</i>	<i>94,822.29</i>	<i>62,501.34</i>	<i>814.01</i>
Refunds,	4,992.14	1,340.57	1,179.35	2,039.95
Agency, trust, and investment,	92,199.47	50,614.45	106,954.17	169,345.37
<i>Taxes and licenses for State,</i>	<i>24,938.44</i>	<i>16,997.48</i>	<i>22,616.41</i>	<i>23,549.83</i>
<i>Taxes for county,</i>	<i>16,478.32</i>	<i>11,710.29</i>	<i>18,360.01</i>	<i>11,214.41</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>50,782.71</i>	<i>21,906.68</i>	<i>65,977.75</i>	<i>134,681.13</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$353,201.75	\$285,162.34	\$258,787.09	\$263,607.85
Permanent debt (except from sinking funds),	41,800.74	59,623.95	27,000.00	24,950.00
Sinking fund requirements from revenue,	15,896.07	—	12,895.80	22,564.00
Premiums paid to sinking funds,	487.80	—	—	—
Outlays,	81,404.31	38,289.83	44,552.02	49,522.87
Permanent debt from sinking funds,	—	—	27,500.00	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	277,966.48	172,945.51	156,000.00	205,038.72
Transfers (except to sinking funds) and	—	—	—	—
refunds,	32,923.65	96,162.86	63,680.69	2,853.96
Agency, trust, and investment,	92,199.47	50,614.45	106,954.17	169,345.37
Total payments,	\$895,880.27	\$702,798.94	\$697,369.77	\$737,882.77
Balance on hand, including funds,	25,973.11	9,780.38	38,573.29	54,597.57
GRAND TOTAL,	\$921,853.38	\$712,579.32	\$735,943.06	\$792,480.34

TABLE I. — *Summary of Financial Transactions. Cities*
AGGREGATES FOR 33 CITIES.

RECEIPTS.		POPULATION 2,295,889
REVENUE.		\$67,387,162.26
General,		51,057,523.66
<i>Taxes,</i>		<i>43,282,752.89</i>
Property and poll,		43,536,432.23
Corporation, bank, etc.,		4,746,320.66
<i>Licenses and permits,</i>		<i>2,343,309.88</i>
<i>Fines and forfeits,</i>		<i>220,021.29</i>
<i>Grants and gifts,</i>		<i>211,069.50</i>
For expenses,		186,788.95
For outlays,		24,250.55
<i>All other,</i>		<i>370.10</i>
Commercial,		16,329,638.60
<i>Special assessments,</i>		<i>1,060,078.14</i>
To meet expenses,		765,289.70
To meet outlays,		294,788.44
<i>Privileges,</i>		<i>309,047.34</i>
<i>Departmental,</i>		<i>1,902,219.81</i>
General government,		125,135.16
Protection of persons and property,		147,791.71
Health and sanitation,		362,957.24
Highways,		131,222.74
Charities,		460,174.71
Soldiers' benefits,		459,250.78
Education,		136,127.53
Libraries,		21,632.64
Recreation,		50,311.18
Unclassified,		7,615.62
<i>Public service enterprises,</i>		<i>9,222,936.20</i>
Electric light,		1,565,900.38
Water,		7,344,441.81
All other,		1,312,594.01
<i>Cemeteries,</i>		<i>208,693.20</i>
<i>Interest,</i>		<i>3,626,664.41</i>
On sinking funds,		2,325,852.27
On trust and investment funds,		600,187.78
All other,		700,624.36
NON-REVENUE.		\$60,168,191.01
Offsets to outlays,		1,292,528.97
<i>Departmental,</i>		<i>844,404.06</i>
<i>Public service enterprises,</i>		<i>446,074.91</i>
<i>Cemeteries,</i>		<i>2,050.00</i>
Municipal indebtedness,		35,461,395.93
<i>Loans, general purposes,</i>		<i>10,942,558.34</i>
<i>Loans, public service enterprises,</i>		<i>2,182,000.00</i>
<i>Loans, cemeteries,</i>		<i>—</i>
<i>Bonds refunded, current year,</i>		<i>516,753.34</i>
<i>Temporary loans (including tax loans),</i>		<i>21,179,319.46</i>
<i>Unpaid warrants or orders, current year,</i>		<i>461,756.15</i>
<i>Premiums,</i>		<i>179,028.64</i>
Transfers,		9,597,450.76
<i>From sinking funds,</i>		<i>2,133,000.00</i>
<i>All other,</i>		<i>7,464,450.76</i>
Refunds,		300,459.52
Agency, trust, and investment,		13,516,355.83
<i>Taxes and licenses for State,</i>		<i>5,511,571.54</i>
<i>Taxes for county,</i>		<i>2,995,006.56</i>
<i>Reimbursements for grade crossings,</i>		<i>221,507.84</i>
<i>Sinking and other permanent funds,</i>		<i>4,787,083.71</i>
<i>All other,</i>		<i>1,186.18</i>
RECAPITULATION.		
Revenue and offsets to outlays,		\$68,679,691.23
Premiums,		179,028.64
Municipal indebtedness,		35,282,367.29
Transfers and refunds,		9,897,910.28
Agency, trust, and investment,		13,516,355.83
Total receipts,		\$127,555,353.27
<i>Balance on hand, including funds,</i>		<i>11,905,399.25</i>
GRAND TOTAL,		\$139,460,752.52

¹ Includes \$186,890.66 from gas.

Graded According to Population of 1910 — Concluded.

AGGREGATES FOR 33 CITIES.

PAYMENTS.		POPULATION 2,295,889
Maintenance,		\$43,991,342.04
<i>Departmental,</i>		<i>40,383,602.61</i>
General government,		2,727,603.84
Protection of persons and property,		8,993,542.45
Health and sanitation,		4,394,207.17
Highways,		5,924,791.92
Charities,		2,481,831.64
Soldiers' benefits,		829,406.46
Education,		12,259,664.21
Libraries,		914,128.43
Recreation,		1,604,453.84
Unclassified,		253,872.65
<i>Public service enterprises,</i>		<i>3,240,658.94</i>
Electric light,		1,360,114.00
Water,		2,376,608.88
All other,		503,836.06
<i>Cemeteries,</i>		<i>351,144.61</i>
<i>Administration of invested funds,</i>		<i>16,135.88</i>
Interest,		10,179,930.45
<i>Loans, general purposes,</i>		<i>6,975,734.74</i>
<i>Loans, public service enterprises,</i>		<i>3,197,699.83</i>
<i>Loans, cemeteries,</i>		<i>6,495.88</i>
Outlays,		13,784,241.81
<i>Departmental,</i>		<i>10,700,356.42</i>
General government,		560,521.83
Protection of persons and property,		467,026.68
Health and sanitation,		2,424,046.55
Highways,		3,674,995.84
Charities,		153,162.88
Education,		2,606,346.69
Libraries,		192,470.64
Recreation,		524,863.86
Unclassified,		91,921.45
<i>Public service enterprises,</i>		<i>3,042,703.72</i>
Electric light,		1,169,386.54
Water,		1,938,864.17
All other,		934,453.01
<i>Cemeteries,</i>		<i>41,181.67</i>
Municipal indebtedness,		27,464,404.31
<i>From sinking funds,</i>		<i>2,174,900.00</i>
<i>From revenue and other sources,</i>		<i>3,561,279.28</i>
<i>Bonds refunded, current year,</i>		<i>516,733.34</i>
<i>Temporary loans (including tax loans),</i>		<i>20,777,639.99</i>
<i>Warrants or orders, previous years,</i>		<i>433,851.70</i>
Transfers,		9,597,450.76
<i>To sinking funds from revenue,</i>		<i>4,185,214.09</i>
<i>To sinking funds from premiums,</i>		<i>3,322,930.33</i>
<i>All other,</i>		<i>5,089,306.34</i>
Refunds,		300,459.52
Agency, trust, and investment,		18,461,206.31
<i>Taxes and licenses for State,</i>		<i>5,511,245.29</i>
<i>Taxes for county,</i>		<i>2,996,168.56</i>
<i>Expenditures for grade crossings,</i>		<i>189,277.67</i>
<i>Sinking and other permanent funds,</i>		<i>9,763,328.61</i>
<i>All other,</i>		<i>1,186.18</i>
RECAPITULATION.		
Maintenance and interest,		\$54,171,272.49
Permanent debt (except from sinking funds),		3,561,279.28
Sinking fund requirements from revenue,		4,185,214.09
Premiums paid to sinking funds,		3,322,930.33
Outlays,		13,784,241.81
Permanent debt from sinking funds,		2,174,900.00
Bonds refunded, current year,		516,733.34
Temporary loans,		21,211,491.69
Transfers (except to sinking funds) and refunds,		5,389,765.56
Agency, trust, and investment,		18,461,206.31
Total payments,		\$123,779,035.20
Balance on hand, including funds,		15,681,717.32
GRAND TOTAL,		\$139,460,752.52

¹ Includes \$117,536.50 for gas.² Includes \$27,004.96 for gas.³ Includes premiums, \$51,035.81; other sources, \$271,894.52.

DIVISION B.

RECEIPTS FROM REVENUE.

TABLE II. — *General Revenue.*

CITIES.	Population of 1910	A TOTAL RECEIPTS	B. TAXES				C. LICENSES AND PERMITS			
			Property and Poll	FROM STATE			LICENSES		PERMITS	
				Corporation	Street Railway	Bank	Liquor	All Other	Marriage	All Other
BOSTON,	670,555	\$23,031,902.45	\$19,785,612.07	\$1,505,408.10	\$424,667.72	\$11,326.63	\$1,088,808.82	\$60,558.52	\$8,487.50	\$11,477.36
WORCESTER,	145,986	2,553,519.74	2,065,565.77	264,239.94	27,398.66	4,773.52	160,463.25	15,124.64	1,658.00	—
FALL RIVER,	119,295	1,804,257.65	1,495,711.69	124,892.10	1,233.14	1,233.14	144,187.50	8,555.10	1,294.00	—
LOWELL,	106,294	1,667,151.47	1,361,673.70	143,213.84	10,429.69	3,639.17	128,288.25	7,688.50	1,057.00	—
CAMBRIDGE,	104,839	2,253,063.37	2,021,453.37	132,698.84	62,042.90	18,469.97	45.75	3,545.75	1,267.00	30.00
NEW BEDFORD,	96,652	1,813,405.72	1,397,952.78	289,303.17	24,467.54	3,706.18	80,306.25	5,434.25	1,165.00	—
LYNN,	89,336	1,383,022.88	1,290,983.32	68,327.69	10,197.22	3,092.43	—	6,263.00	1,088.00	—
SPRINGFIELD,	88,926	1,920,335.70	1,617,963.35	157,264.56	25,043.88	5,825.29	94,044.00	3,543.63	1,020.00	—
LAWRENCE,	85,892	1,232,550.26	877,043.56	199,172.04	4,227.07	1,220.17	135,256.50	4,536.00	976.00	—
SONNERSVILLE,	77,236	1,185,030.16	1,098,904.99	22,398.07	49,645.15	3,323.78	24.75	1,224.00	833.00	12.00
HOLYOKE,	57,730	942,659.96	770,851.73	83,683.48	10,271.83	3,346.05	62,803.50	2,515.90	—	—
BROCKTON,	56,878	862,168.85	771,126.30	68,831.34	6,515.65	1,022.88	3,213.50	3,213.50	581.00	—
MALDEN,	44,404	692,287.35	604,145.64	48,837.03	29,542.35	4,191.19	—	562.50	445.00	38.50
HAVERHILL,	44,115	599,994.57	554,469.13	26,198.42	6,406.32	3,510.71	1.50	2,726.50	476.00	—
SALEM,	43,697	592,648.55	519,439.80	54,476.29	5,571.47	3,978.92	1.50	1,127.50	410.00	—
NEWTON,	39,806	1,355,262.36	1,177,024.51	105,488.01	4,816.63	46,740.97	18.75	1,110.00	372.00	—
FITCHBURG,	37,826	603,887.89	518,784.87	41,001.52	3,309.06	1,928.67	35,570.25	2,037.00	432.00	—
TAUNTON,	34,259	484,222.05	389,358.06	43,042.86	5,092.67	2,582.31	34,659.75	1,252.00	448.00	—
EVERETT,	33,484	541,557.77	485,369.63	26,982.88	20,129.13	2,387.74	—	1,875.00	378.00	—
QUINCY,	32,942	635,027.57	607,159.75	15,315.23	2,748.47	945.14	—	1,512.41	311.00	—
CHELSEA,	32,452	617,764.82	495,205.38	59,002.66	7,709.98	752.07	36,831.00	1,504.00	448.00	—
PITTSFIELD,	32,121	476,723.07	404,748.97	29,515.44	3,259.55	1,068.74	30,724.50	1,664.50	410.00	—
WALTHAM,	27,884	486,626.07	380,933.20	70,166.28	745.51	569.14	26,031.00	1,698.50	292.00	—
CHICOPEE,	25,401	313,244.27	295,342.67	29,322.93	7,255.30	1,157.80	30,845.25	1,559.25	211.00	—
GLOUCESTER,	24,398	444,900.49	332,578.29	19,072.19	4,667.54	1,417.74	—	1,256.50	—	—
MEDFORD,	23,150	510,994.27	454,503.46	15,793.51	30,694.28	3,997.07	10.50	456.50	222.00	—
NORTH ADAMS,	22,019	268,127.72	234,152.62	9,136.75	—	260.74	31,508.25	570.50	224.00	—
NORTHAMPTON,	19,431	280,239.11	215,357.70	10,138.88	2,478.19	1,239.02	24,231.00	2,012.60	234.00	—
BEVERLY,	18,680	519,596.83	438,043.26	59,243.19	3,629.11	14,885.88	—	646.50	184.00	—
MELROSE,	15,715	311,095.07	288,209.31	16,187.73	2,361.41	1,982.33	—	274.50	149.00	7.50
WOBURN,	15,308	219,496.51	198,510.42	12,971.59	2,622.80	1,020.06	4.50	569.75	155.00	—
NEWBURYPORT,	14,949	237,539.22	215,193.85	12,928.51	2,663.97	2,787.62	—	926.00	144.00	—
MARLBOROUGH,	14,579	232,423.69	203,158.18	7,228.54	1,651.15	2,330.00	15,759.00	266.50	136.50	1.00
33 Cities,	2,295,889	\$51,057,523.66	\$43,536,432.23	\$3,771,423.70	\$814,174.99	\$160,721.97	\$2,160,425.32	\$145,810.20	\$25,508.00	\$11,566.36

TABLE II. — *General Revenue* — Concluded.

CITIES.	D. FINES AND FORFEITS			E. GRANTS AND GIFTS				F. Other General Revenue	
	Court Fines	Department Penalties	Contract Violations	GRANTS FROM OTHER CIVIL DIVISIONS			GIFTS		
				From State, for Education	From State, for Annuities	From County, Dog Licenses			For Expenses	For Outlays
BOSTON,	\$79,778.02	-	\$952.73	\$3,197.00	\$7,012.00	\$29,091.00	\$15,126.06	\$85.55	\$313.37
Worcester,	7,379.81	\$514.00	579.00	-	-	5,792.65	-	25.00	5.50
FALL RIVER,	14,121.05	191.01	-	-	-	5,665.96	30.22	-	18.70
LOWELL,	7,484.06	-	-	-	-	3,058.56	-	-	30.08
CAMBRIDGE,	3,786.09	-	48.00	3,986.06	-	4,913.96	750.00	-	-
NEW BEDFORD,	5,054.56	-	-	655.39	-	5,360.60	-	-	-
LYNN,	9,454.90	-	-	-	-	3,616.32	-	-	-
SPRINGFIELD,	10,613.79	-	-	-	-	4,059.70	-	-	-
LAWENCE,	6,543.00	-	-	1,642.48	-	933.44	87.50	1,000.00	-
SOMERVILLE,	3,817.00	761.66	-	-	-	4,085.76	-	-	-
HOLYOKE,	6,046.04	-	-	-	-	1,391.43	1,750.00	-	-
BROCKTON,	10,716.42	-	-	821.99	-	4,339.77	-	5,000.00	-
MALDEN,	1,858.53	-	-	-	-	2,596.61	-	70.00	-
HAVERHILL,	3,084.36	-	-	-	-	3,112.63	-	-	-
SALEM,	5,548.22	-	-	-	-	1,744.85	350.00	-	-
NEWTON,	4,111.86	-	5,176.72	1,083.89	966.00	3,571.97	4,680.55	100.00	.50
FITCHBURG,	2,704.89	-	-	-	-	1,819.63	1,300.00	-	-
TAUNTON,	2,715.95	-	-	424.24	1,444.59	2,299.47	-	-	1.35
EVERETT,	1,415.91	-	140.00	-	1,634.00	2,345.48	-	-	-
QUINT,	2,512.87	-	-	-	-	2,523.00	-	-	-
CHELSEA,	4,192.73	-	745.00	-	-	1,374.00	-	10,000.00	-
PITTSFIELD,	2,932.16	-	-	271.82	-	2,128.29	-	-	-
WALTHAM,	512.78	-	59.00	864.64	-	1,785.02	-	-	-
CHICOPEE,	2,144.00	-	-	1,107.94	-	993.38	420.00	8,000.00	-
GLoucester,	3,753.00	-	-	-	-	1,154.98	-	-	-
MEDFORD,	338.84	-	-	-	900.00	2,138.11	2,000.00	-	-
NORTH ADAMS,	1,218.42	-	-	-	-	1,056.44	-	-	-
NORTHAMPTON,	2,341.00	-	-	7,000.00	1,136.00	919.27	13,151.55	-	-
BEVERLY,	1,046.67	-	-	493.16	-	815.06	-	-	-
MELROSE,	523.75	-	-	-	-	1,364.54	35.00	-	-
WOBURN,	1,055.50	-	-	-	1,242.00	1,144.89	200.00	-	-
NEWBURYPORT,	746.99	-	-	-	-	540.52	1,607.76	-	-
MALBOROUGH,	693.00	-	-	-	-	1,192.32	7.50	-	-
33 Cities,	\$210,851.17	\$1,469.67	\$7,700.45	\$21,548.61	\$14,334.59	\$109,439.61	\$41,466.14	\$24,280.55	\$370.10

TABLE III. — Commercial Revenue — Concluded.

CITIES.

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CITIES.	D	E. PUBLIC SERVICE ENTERPRISES				F. CEMETERIES			G. INTEREST		
		ELECTRIC LIGHT		WATER		All Other	Sale of Lots and Graves	Care of Lots and Graves	Miscellaneous	On Sinking Funds	All Other ²
		Rates	Miscellaneous	Rates	Miscellaneous						
Boston,	\$584,524.82	-	-	\$2,762,610.61	\$63,556.20	\$1,290,752.96	\$13,747.50	\$5,499.40	\$8,111.95	\$1,324,986.67	\$660,550.53
Worcester,	186,533.25	-	-	330,525.16	2,620.90	-	9,108.00	9,164.12	681.83	144,293.54	55,834.07
Fall River,	46,816.71	-	-	210,202.67	10,206.93	1,165.71	5,846.00	8,507.86	257.81	93,297.57	16,962.70
Lowell,	47,291.07	-	-	199,814.30	19,301.16	39.20	2,950.93	6,956.50	239.50	41,356.93	35,417.74
Cambridge,	73,299.30	-	-	375,669.44	10,304.88	27.69	10,841.70	7,514.02	349.42	124,148.03	28,044.78
New Bedford,	72,592.24	-	-	230,847.85	3,554.77	4,956.47	5,724.75	10,164.57	67,347.32	67,347.32	32,670.31
Lynn,	78,818.29	-	-	273,373.90	4,531.95	-	9,873.26	6,715.50	2,665.71	47,722.93	36,677.56
Springfield,	98,712.84	-	-	322,845.84	41,913.51	-	-	-	27,861.62	24,634.14	34,634.14
Lawrence,	30,888.77	-	-	146,137.73	9,886.09	-	3,911.50	8,700.95	670.00	7,303.53	17,631.47
Somerville,	59,221.91	-	-	226,120.66	6,555.73	-	-	-	-	-	10,929.31
Holyoke,	17,721.33	\$15,630.91	-	119,288.57	8,556.53	-	-	-	-	12,834.00	46,416.17
Brockton,	112,433.12	-	-	119,599.40	467.49	-	2,598.00	2,428.95	-	22,952.80	18,221.13
Malden,	33,433.84	-	-	90,971.58	3,438.28	-	3,685.00	2,865.49	355.25	23,748.76	34,079.89
Haverhill,	51,302.64	-	-	106,537.36	1,225.74	26.62	-	-	-	23,306.26	31,839.57
Salem,	44,530.62	-	-	111,367.58	1,392.43	1,117.81	1,938.60	1,736.30	-	100,083.61	17,487.13
Newton,	48,983.89	-	-	148,532.18	-	-	1,260.00	4,292.40	-	16,575.93	18,108.70
Fitchburg,	33,706.84	-	-	87,024.62	11,047.66	-	-	-	-	16,575.93	23,576.41
Taunton,	35,682.43	75,199.00	2,358.23	81,416.33	867.99	12.75	2,315.00	1,687.50	13.75	30,041.84	3,911.26
Everett,	12,843.71	-	-	104,738.46	1,092.07	-	4,622.00	1,319.13	92.00	14,441.78	14,785.80
Quincy,	19,034.17	-	-	115,766.57	-	-	2,325.00	3,865.90	106.50	-	39,098.14
Chelsea,	16,311.81	-	-	122,138.95	1,665.04	1,650.00	-	-	-	44,698.00	13,694.42
Pittsfield,	18,297.42	-	-	91,348.80	5,735.14	363.35	2,657.98	3,593.87	2,701.79	-	4,276.08
Waltham,	16,520.10	-	-	81,198.96	1,402.10	-	1,025.00	1,209.80	30.00	23,113.83	9,995.04
Chicopee,	4,919.08	57,773.44	3,024.22	56,856.97	3,251.05	-	364.00	-	5.00	-	3,538.13
Gloucester,	18,376.68	-	-	116,604.61	1,220.28	55.00	-	-	-	-	11,593.92
Medford,	16,395.72	-	-	70,408.13	158.19	-	3,412.75	1,045.00	-	38,266.36	12,923.91
North Adams,	12,647.71	-	-	56,659.13	824.77	663.00	1,814.70	1,937.25	-	-	984.39
Northampton,	22,568.70	-	-	51,408.16	3,236.36	11,724.55	524.50	-	-	2,585.78	26,066.49
Beverly,	15,283.24	-	-	67,225.34	547.73	-	1,231.85	1,960.35	-	34,442.12	10,504.55
Melrose,	14,593.66	-	-	45,552.15	2,517.39	38.90	3,282.50	3,308.36	20.00	21,956.87	10,757.95
Woburn,	13,314.76	-	-	50,922.71	520.70	-	895.00	1,430.20	-	-	9,647.98
Newburyport,	21,421.18	-	-	53,337.53	329.12	-	137.00	-	-	10,284.13	11,672.86
Marlborough,	22,297.46	-	-	44,857.71	3.67	-	10.00	-	-	25,312.06	8,279.61
33 Cities,	\$1,902,219.31	\$544,887.02	\$21,013.36	\$7,121,909.96	\$222,531.85	\$1,312,594.01	\$96,102.52	\$95,903.42	\$16,687.26	\$2,375,852.27	\$1,300,812.14

¹ Detail of Departmental, except Unclassified, is shown in Table IV, pp. 30-36.² For detail see Table V, p. 37.³ Includes \$177,804.70 from gas.⁴ Includes \$9,085.96 from gas.

STATISTICS OF MUNICIPAL FINANCES.

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III).*

1. General Government.

CITIES.	Population of 1910	A TOTAL RECEIPTS	B Legislative	C Executive	D Financial (Treasurer and Collector)	E. OTHER GENERAL DEPARTMENTS		F Municipal Buildings
						City Clerk	All Other	
BOSTON,	670,585	\$48,187.37	\$90.00	\$1,500.00	\$33,427.14	\$7,529.71	\$3,168.88	\$2,471.64
WORCESTER,	145,086	7,858.25	—	—	14,185.88	1,876.59	1,795.88	—
FALL RIVER,	119,905	2,654.12	—	—	1,259.25	1,351.75	11.25	21.87
LOWELL,	106,524	7,841.11	—	—	949.07	792.33	99.66	—
CAMBRIDGE,	104,839	7,020.01	—	—	3,587.55	1,323.12	1.34	2,108.00
NEW BEDFORD,	96,652	4,188.11	—	—	2,747.60	804.90	635.61	—
LYNN,	89,336	3,479.23	—	—	2,564.35	842.34	23.73	48.86
SPRINGFIELD,	85,926	4,360.48	—	—	2,896.55	1,116.30	347.63	1,690.00
LAWRENCE,	85,892	2,203.65	—	—	2.00	511.65	—	—
SOMERVILLE,	77,236	6,692.92	—	—	5,557.89	996.08	138.95	—
HOLYOKE,	57,730	1,548.00	—	—	1.00	346.90	9.89	1,547.00
BROCKTON,	56,878	2,330.41	1.70	4.92	1,966.35	273.25	—	.65
MALDEN,	44,404	3,004.34	—	—	2,731.09	—	—	—
HAVERTHILL,	44,115	5,123.30	2.20	7.04	2,188.96	845.90	54.25	2,024.95
SALEM,	43,697	1,027.51	—	—	731.12	280.89	15.50	—
NEWTON,	39,806	2,779.31	—	—	2,073.25	562.70	138.36	5.00
FITCHBURG,	37,626	2,162.80	—	—	65.50	406.00	484.43	1,206.87
TAUNTON,	34,259	864.04	—	—	413.84	446.55	—	3.65
EVERETT,	33,484	1,745.55	—	—	1,442.30	276.50	26.75	—
QUINCY,	32,642	2,522.51	—	—	2,104.11	414.55	—	3.85
CHELSEA,	32,452	1,144.70	—	—	880.20	244.50	20.00	—
PITTSFIELD,	32,121	440.50	—	—	—	372.50	68.00	—
WALTHAM,	27,834	584.42	—	—	453.40	111.02	20.00	—
CHICOPEE,	25,401	805.05	—	—	220.80	—	—	584.25
GLOUCESTER,	24,398	1,339.06	—	—	206.06	113.00	—	1,020.00
MEDFORD,	23,150	2,361.00	—	—	2,211.00	144.00	6.00	—
NORTH ADAMS,	22,019	323.62	—	—	162.94	160.68	—	—
NORTHAMPTON,	19,431	270.75	—	—	—	111.35	49.00	110.40
BEVERLY,	18,650	345.00	—	—	—	85.00	—	260.00
MELROSE,	15,715	3,569.69	—	—	1,446.44	70.75	—	2,052.50
WOBURN,	15,308	875.83	—	—	826.33	49.50	—	—
NEWBURYPORT,	14,949	929.22	12.90	—	202.57	64.75	—	649.00
MALBOROUGH,	14,579	553.15	—	—	298.00	238.65	—	16.50
33 Cities,	2,295,889	\$125,135.16	\$106.80	\$1,511.96	\$77,802.54	\$22,773.76	\$7,115.11	\$15,824.99

1 Includes \$6.00 from Assessors' department.

2 Includes \$7.10 from Assessors' department.

3 Includes \$4.49 from Auditing department.

4 Includes \$0.10 from Assessors' department.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

2. Protection of Persons and Property.

CITIES.

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CITIES.	Population of 1910	A TOTAL RECEIPTS	B Police Department	C Fire Department	D Militia	E Inspection	F. FORESTRY		G Other Protection of Persons and Property
							Moth Ex- termination	Care of Trees, etc.	
BOSTON,	670,585	\$61,638.92	\$15,487.74	\$6,644.95	-	\$9,417.23	\$30,089.00	-	-
WORCESTER,	145,986	8,365.42	5,404.54	1,573.23	-	1,380.65	7.00	-	-
FALL RIVER,	119,295	5,712.63	3,018.36	1,375.89	-	1,318.38	-	-	-
LOWELL,	106,294	3,236.58	2,628.46	44.19	-	563.93	-	-	-
CAMBRIDGE,	104,839	2,360.91	771.57	2.40	-	945.82	72.69	-	\$568.43
NEW BEDFORD,	96,652	1,433.83	-	709.90	-	723.93	-	-	-
LYNN,	89,336	7,609.87	5,974.41	212.78	-	488.42	17.61	-	916.65
SPRINGFIELD,	88,926	3,333.46	866.26	1,680.77	\$65.00	642.33	-	\$129.10	-
LAWRENCE,	85,892	2,539.77	1,650.00	34.30	-	741.57	93.90	-	-
SOMERVILLE,	77,236	2,200.90	1,123.31	358.37	-	509.22	-	-	300.00
HOLYOKE,	57,730	896.83	262.50	377.19	-	354.00	-	100.33	-
BROCKTON,	56,878	1,534.42	59.96	80.50	-	267.90	638.06	439.21	-
MALDEN,	44,404	348.40	-	-	-	-	-	-	-
HAVERHILL,	44,115	1,623.10	202.05	536.71	-	138.27	531.60	-	214.47
SALEM,	43,697	1,591.49	302.92	624.65	-	155.15	195.27	-	313.50
NEWTON,	39,806	20,489.65	1,788.06	662.62	-	134.57	17,851.50	52.90	-
FITCHBURG,	37,826	2,080.97	903.58	863.64	-	301.70	12.05	-	-
TAUNTON,	34,259	1,383.66	953.87	43.00	-	173.84	-	222.95	-
EVERETT,	33,484	360.14	176.77	-	-	183.37	-	-	-
QUINCY,	32,042	248.56	121.10	-	-	41.99	85.47	-	-
CHELSEA,	32,452	1,101.21	377.21	60.49	-	388.71	99.80	-	175.00
PITTSFIELD,	32,121	6.98	6.98	-	-	-	-	-	-
WALTHAM,	27,834	3,133.57	1,000.00	231.25	-	66.68	1,785.64	-	-
CHICOPEE,	25,401	130.11	2.02	18.75	-	109.34	-	-	-
GLOUCESTER,	24,398	3,071.29	1,865.50	34.26	-	411.25	711.23	-	49.00
MEDFORD,	23,150	503.85	-	151.35	-	87.23	147.82	123.45	-
NORTH ADAMS,	22,019	1,403.03	1,200.00	21.00	-	203.03	-	-	-
NORTHAMPTON,	19,431	1,466.34	904.90	217.50	30.00	160.22	153.72	-	-
BEVERLY,	18,650	1,053.80	15.00	50.00	-	170.36	818.44	-	-
MELROSE,	15,715	900.73	21.00	228.77	-	75.26	575.70	-	-
WOBURN,	15,308	2,857.35	550.00	233.00	-	106.39	1,967.96	-	-
NEWBURYPORT,	14,949	654.38	250.00	38.50	-	154.02	53.89	64.97	93.00
MARLBOROUGH,	14,579	2,363.56	500.00	888.89	-	-	726.07	278.60	-
33 Cities,	2,295,889	\$147,791.71	\$46,925.57	\$19,480.35	\$95.00	\$20,594.76	\$56,634.47	\$1,431.51	\$2,630.05

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*
3. Health and Sanitation.

CITIES.	Population of 1910	A TOTAL RECEIPTS	B. HEALTH		C. SANITATION			D Other Health and Sanitation	
			Quarantine and Contagious Disease Hospitals	Tuberculosis	Miscellaneous	Sewers	Refuse and Garbage Disposal		Street Cleaning
BOSTON,	670,585	\$33,751.39	\$5,325.00	\$564.77	\$1,793.12	\$9,851.83	\$16,095.86	—	\$120.81
WORCESTER,	145,986	54,470.57	9,168.48	147.14	35.65	2,259.42	42,853.54	—	6.34
FALL RIVER,	119,295	5,883.12	1,356.16	4,300.53	8.00	—	218.43	—	—
LOWELL,	106,294	6,467.44	392.80	—	5.27	—	6,059.37	—	—
CAMBRIDGE,	104,839	27,111.67	4,138.49	6,155.29	526.99	445.34	15,845.56	—	—
NEW BEDFORD,	96,652	17,973.60	2,914.49	—	128.10	14,931.01	—	—	—
LYNN,	89,336	19,878.30	7,137.90	—	217.44	299.72	12,221.20	\$2.04	—
SPRINGFIELD,	88,926	18,858.89	6,923.49	—	21.96	7,056.17	4,857.27	—	—
LAWRENCE,	85,892	3,148.08	301.20	593.16	20.00	—	2,233.72	—	—
SOMERVILLE,	77,236	18,032.40	6,984.93	25.00	821.40	134.12	10,066.95	—	—
HOLYOKE,	57,730	856.74	357.92	189.53	66.19	167.10	76.00	—	—
BROCKTON,	56,878	71,529.51	41.00	518.58	7.35	56,105.65	14,856.93	—	—
MALDEN,	44,404	10,062.75	6,241.03	216.93	216.20	8.59	3,380.00	—	—
HAVERHILL,	44,115	2,505.59	1,073.41	1,003.22	3.02	190.74	—	235.20	—
SALEM,	43,697	12,247.78	2,934.70	1,035.63	—	5,770.58	2,450.12	—	56.75
NEWTON,	39,806	4,040.61	3,803.88	—	—	236.73	—	—	—
FITCHBURG,	37,826	2,549.01	1,267.58	573.87	40.46	667.10	—	—	—
TAUNTON,	34,259	12,017.99	—	149.69	11.00	9,849.00	2,008.30	—	—
EVERETT,	33,484	817.36	451.22	350.65	9.49	6.00	—	—	—
QUINCY,	32,642	8,703.44	—	—	—	6,931.79	1,771.65	—	—
CHELSEA,	32,452	790.43	683.64	23.00	83.79	—	—	—	—
PITTSFIELD,	32,121	6,158.13	1,403.00	—	20.00	5,735.13	—	—	—
WALTHAM,	27,534	5,678.61	972.95	97.50	—	2,608.16	2,000.00	—	—
CHICOPEE,	25,401	181.70	181.70	—	—	—	—	—	—
GLOUCESTER,	24,398	15.15	—	—	6.00	9.15	—	—	—
MEDFORD,	23,150	3,249.76	311.38	—	—	139.38	2,799.00	—	—
NORTH ADAMS,	22,019	881.20	638.35	—	—	242.85	—	—	—
NORTHAMPTON,	19,431	711.83	378.56	—	—	333.27	—	—	—
BEVERLY,	18,650	178.90	127.80	—	—	14.10	37.00	—	—
MELROSE,	15,715	3,739.92	742.64	—	2.60	2,976.43	18.25	—	—
WOBURN,	15,308	182.06	115.00	—	4.75	62.31	—	—	—
NEWBURYPORT,	14,949	432.74	357.14	—	—	70.77	4.58	.25	—
MARLBOROUGH,	14,579	9,860.57	71.71	—	—	9,788.86	—	—	—
33 Cities,	2,295,889	\$362,957.24	\$65,797.55	\$15,944.49	\$4,048.78	\$136,891.30	\$159,853.73	\$237.49	\$183.90

1 Includes receipts on account of tuberculosis.

TABLE IV. — Detail of Departmental Earnings (Column D, Table III) — Continued.

4. Highways.

CITIES.		Population of 1910	A Total Receipts	B Repairing	C Sidewalks and Curbing	D Snow Removal	E Sprinkling	F Lighting	G Miscella- neous
BOSTON, . . . . .	. . . . .	670,555	\$33,814.33	\$32,533.33	-	-	-	\$1,281.00	-
WORCESTER, . . . . .	. . . . .	145,986	14,006.51	13,907.51	-	-	-	99.00	-
FALL RIVER, . . . . .	. . . . .	119,295	5,219.54	4,413.68	\$93.32	-	\$509.88	112.66	-
LOWELL, . . . . .	. . . . .	106,294	1,129.30	1,129.30	-	-	-	-	-
CAMBRIDGE, . . . . .	. . . . .	104,839	1,912.51	589.28	\$1,052.90	-	262.79	7.54	-
NEW BEDFORD, . . . . .	. . . . .	96,652	18,790.15	18,700.15	-	-	-	-	-
LYNN, . . . . .	. . . . .	89,836	1,539.08	1,350.46	21.42	-	167.20	-	-
SPRINGFIELD, . . . . .	. . . . .	85,826	13,320.02	13,083.03	-	-	80.63	186.36	-
LAWRENCE, . . . . .	. . . . .	85,892	1,119.26	1,119.26	-	-	-	-	-
SOMERVILLE, . . . . .	. . . . .	77,236	1,993.72	1,919.65	-	15.00	59.07	-	-
HOLYOKE, . . . . .	. . . . .	57,730	528.59	366.91	83.55	-	78.13	-	-
DROCKTON, . . . . .	. . . . .	56,878	3,489.18	2,850.81	304.74	-	273.63	-	-
MALDEN, . . . . .	. . . . .	44,404	367.70	367.70	-	-	-	-	-
HAVERHILL, . . . . .	. . . . .	44,115	2,755.69	2,485.50	10.50	-	247.44	12.25	-
SALEM, . . . . .	. . . . .	43,697	633.43	608.43	-	-	-	-	\$25.00
NEWTON, . . . . .	. . . . .	39,806	8,437.75	8,150.87	281.88	-	-	-	5.00
FITCHBURG, . . . . .	. . . . .	37,826	5,299.66	5,170.37	98.19	-	30.90	-	-
TAUNTON, . . . . .	. . . . .	34,259	2,870.14	2,846.14	-	-	-	24.00	-
EVERETT, . . . . .	. . . . .	33,484	6.20	-	6.29	-	-	-	-
QUINCY, . . . . .	. . . . .	32,642	1,238.59	1,238.59	-	-	-	-	-
CHELSEA, . . . . .	. . . . .	32,452	3,297.41	2,672.12	590.29	-	35.00	-	-
PITTSFIELD, . . . . .	. . . . .	32,121	731.00	723.48	7.52	-	-	-	-
WALTHAM, . . . . .	. . . . .	27,834	314.76	314.76	-	-	-	-	-
CHICOPEE, . . . . .	. . . . .	25,401	-	-	-	-	-	-	-
GLOUCESTER, . . . . .	. . . . .	24,398	64.65	47.65	3.00	-	-	14.00	-
MEDFORD, . . . . .	. . . . .	23,150	1,164.10	964.56	75.87	75.75	47.92	-	-
NORTH ADAMS, . . . . .	. . . . .	22,019	397.24	397.24	-	-	-	-	-
NORTHAMPTON, . . . . .	. . . . .	19,431	5,367.73	5,249.62	118.10	-	-	-	-
BEVERLY, . . . . .	. . . . .	18,650	.65	-	-	-	-	.65	-
MELROSE, . . . . .	. . . . .	15,715	75.97	75.97	-	-	-	-	-
WOBURN, . . . . .	. . . . .	15,308	149.76	149.76	-	-	-	-	-
NEWBURYPORT, . . . . .	. . . . .	14,949	623.12	448.99	7.70	166.43	-	-	-
MARLBOROUGH, . . . . .	. . . . .	14,579	564.83	564.83	-	-	-	-	-
33 Cities, . . . . .	. . . . .	2,295,889	\$131,222.74	\$124,530.24	\$2,721.95	\$550.50	\$1,882.59	\$1,707.46	\$30.00

TABLE IV. — *Detail of Departmental Earnings (Column D, Table III) — Continued.*5. *Charities.*

CITIES.	Population of 1910	A		B. ALMSHOUSE		C. RECEIPTS (EXCEPT FOR ALMSHOUSE) FROM —			
		Total Receipts	Sale of Products	Miscellaneous	Individuals	Cities and Towns	State	Municipal General Hospitals	Miscellaneous
BOSTON,	670,585	\$198,674.84	\$635.00	\$0,188.21	\$413.90	\$25,574.21	\$33,331.44	\$127,585.36	1 \$4,946.72
WORCESTER,	145,986	65,614.40	4,018.46	2,876.79	—	1,047.31	1,765.47	55,906.37	— .80
FALL RIVER,	119,295	11,974.10	24.30	—	1,215.27	2,049.28	4,403.26	4,281.19	—
LOWELL,	106,294	5,809.41	406.11	1,318.87	18.90	1,517.76	2,547.77	—	—
CAMBRIDGE,	104,839	8,188.00	3,984.89	1,473.90	77.00	1,708.92	943.29	—	—
NEW BEDFORD,	96,652	8,480.29	1,956.32	—	913.14	1,689.55	3,941.28	—	—
LYNN,	89,336	9,105.33	1,505.00	62.22	—	5,701.71	1,837.40	—	—
SPRINGFIELD,	88,926	13,592.22	2,156.32	637.66	2,680.28	3,637.98	4,479.98	—	—
LAWRENCE,	85,892	11,386.80	1,830.77	—	—	1,990.02	7,566.01	—	—
SOMERVILLE,	77,236	9,121.11	4,312.65	927.00	100.00	2,670.81	1,110.65	—	—
HOLYOKE,	57,730	9,803.12	550.00	1,938.36	—	3,663.73	3,651.03	—	—
BROCKTON,	56,878	12,494.76	6,754.96	74.07	261.79	4,867.89	536.05	—	—
MALDEN,	44,404	8,006.75	1,361.93	550.75	174.00	3,288.02	2,632.05	—	—
HAYVERILL,	44,115	18,539.55	3,629.63	656.40	177.70	2,072.07	1,171.98	10,810.28	21.49
SALEM,	43,697	7,721.44	340.56	538.53	—	1,370.66	790.19	2 4,681.50	—
NEWTON,	39,806	5,746.24	378.82	—	837.61	3,261.91	1,267.90	—	—
FITCHBURG,	37,826	15,191.16	800.79	—	—	851.62	628.91	12,909.84	—
TAUNTON,	34,259	5,082.92	2,629.49	678.61	14.91	674.06	1,085.85	—	—
EVERETT,	33,484	2,281.86	—	—	10.43	1,923.85	347.58	—	—
QUINCY,	32,642	1,930.45	—	—	305.15	864.39	760.91	—	—
CHELSEA,	32,452	1,465.53	—	—	29.60	1,092.73	343.20	—	—
PITTSFIELD,	32,121	4,484.23	—	1,280.46	685.04	686.38	1,832.35	—	—
WALTHAM,	27,824	2,008.74	9.25	370.87	14.00	562.47	1,052.15	—	—
CHICPEE,	25,401	1,852.41	361.82	260.81	—	733.98	485.80	—	—
GLOUCESTER,	24,398	2,493.53	113.89	612.34	—	569.70	1,197.60	—	—
MEDFORD,	23,150	2,318.52	280.57	151.50	246.00	1,334.39	306.06	—	—
NORTH ADAMS,	22,019	3,613.51	1,225.00	—	—	1,503.37	885.14	—	—
NORHAMPTON,	19,431	2,732.27	45.00	—	409.96	1,589.48	687.83	—	—
BEVERLY,	18,660	2,565.94	451.69	725.34	9.00	1,328.84	51.07	—	—
MELROSE,	15,715	1,301.50	859.60	—	48.62	360.88	32.40	—	—
WOBURN,	13,308	2,118.58	988.23	465.93	—	619.88	44.54	—	—
NEWBURYPORT,	14,949	1,849.10	87.90	178.00	—	1,134.00	389.90	—	—
MARLBOROUGH,	14,579	2,625.10	1,129.08	7.25	208.25	480.22	200.30	—	—
33 Cities,	2,295,889	\$460,174.71	\$43,428.03	\$21,973.87	\$8,850.55	\$82,223.89	\$62,554.82	\$216,174.54	\$4,969.01

1 Children's Institution Department, \$986.65; Suffolk School for Boys, \$2,835.65; Administration Building, \$1,124.42. 2 Quasi-public hospital.

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

6. Soldiers' Benefits.

CITIES.	Popu- lation of 1910	A TOTAL RECEIPTS	B State Aid	C Military Aid	D Soldiers' Burials	E Soldiers' Relief
BOSTON,	670,585	\$123,398.31	\$107,756.29	\$9,507.02	\$6,135.00	—
WORCESTER,	145,986	26,381.00	23,959.00	1,312.00	1,110.00	—
FALL RIVER,	119,295	8,410.00	7,661.00	120.00	629.00	—
LOWELL,	106,294	20,551.50	18,030.50	1,571.00	950.00	—
CAMBRIDGE,	104,839	15,471.00	13,916.00	351.00	814.00	\$390.00
NEW BEDFORD,	96,652	17,819.50	13,812.00	3,193.50	814.00	—
LYNN,	89,336	33,418.00	28,086.00	2,964.00	2,368.00	—
SPRINGFIELD,	88,926	14,563.23	13,873.00	75.00	555.00	60.28
LAWRENCE,	85,892	7,209.50	6,335.00	504.50	370.00	—
SOMERVILLE,	77,236	17,584.50	16,592.00	511.50	481.00	—
HOLYOKE,	57,730	3,171.00	2,536.00	561.00	74.00	—
BROCKTON,	56,878	19,526.50	16,009.00	2,666.50	851.00	—
MALDEN,	44,404	8,927.00	8,039.00	370.00	518.00	—
HAVERHILL,	44,115	18,253.15	16,715.00	417.00	1,073.00	78.15
SALEM,	43,697	17,941.00	16,653.00	326.00	962.00	—
NEWTON,	39,806	3,169.00	2,852.00	147.00	140.00	—
FITCHBURG,	37,826	5,360.50	4,601.00	436.50	259.00	64.00
TAUNTON,	34,259	8,965.00	8,620.00	86.00	259.00	—
EVERETT,	33,484	6,540.00	5,941.00	118.00	481.00	—
QUINCY,	32,642	4,540.00	4,350.00	116.00	74.00	—
CHELSEA,	32,452	7,337.00	5,432.00	166.00	1,739.00	—
PITTSFIELD,	32,121	4,986.00	4,764.00	—	222.00	—
WALTHAM,	27,834	3,823.50	3,468.00	244.50	111.00	—
CHICOPEE,	25,401	1,714.00	1,435.00	168.00	111.00	—
GLOUCESTER,	24,398	10,437.00	8,639.00	1,354.00	444.00	—
MEDFORD,	23,150	5,221.00	4,736.00	226.00	259.00	—
NORTH ADAMS,	22,019	3,699.00	3,514.00	—	185.00	—
NORTHAMPTON,	19,431	4,251.78	4,140.78	—	111.00	—
BEVERLY,	18,650	8,957.45	7,861.50	694.00	185.00	216.95
MELROSE,	15,715	3,657.00	3,516.00	30.00	111.00	—
WOBURN,	15,308	5,455.56	5,226.00	99.17	111.00	19.39
NEWBURYPORT,	14,949	12,632.25	11,772.50	306.50	444.00	109.25
MARLBOROUGH,	14,579	5,849.50	5,610.00	14.00	148.00	77.50
33 Cities,	2,295,889	\$459,250.78	\$406,481.57	\$28,655.69	\$23,098.00	\$1,015.52

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

7. Education.

CITIES.	Popu- lation of 1910	A TOTAL RECEIPTS	B Tuition and Trans- portation of State Wards	C Other Tuition	D Sale of Text Books and Supplies	E Miscella- neous
BOSTON,	670,585	\$45,026.45	\$25,042.03	\$8,175.16	\$8,014.43	\$3,794.83
WORCESTER,	145,986	5,195.71	86.50	3,944.50	300.13	864.58
FALL RIVER,	119,295	6,210.99	—	6,205.95	—	5.04
LOWELL,	106,294	6,705.00	274.00	6,259.00	—	172.00
CAMBRIDGE,	104,839	6,770.42	846.50	4,935.00	716.01	272.91
NEW BEDFORD,	96,652	2,667.25	139.50	2,378.06	149.69	—
LYNN,	89,336	1,155.55	154.50	786.25	181.36	33.44
SPRINGFIELD,	88,926	26,246.90	227.50	14,852.17	1,477.03	9,690.20
LAWRENCE,	85,892	3,058.28	36.00	115.00	402.98	2,504.30
SOMERVILLE,	77,236	1,114.98	281.00	234.74	—	599.24
HOLYOKE,	57,730	752.96	4.00	568.00	68.96	112.00
BROCKTON,	56,878	991.69	63.00	435.00	203.14	290.55
MALDEN,	44,404	2,053.93	292.50	1,509.50	125.81	126.12
HAVERHILL,	44,115	1,080.26	214.00	598.50	112.59	155.17
SALEM,	43,697	1,113.65	40.50	1,035.00	—	38.15
NEWTON,	39,806	1,776.00	40.00	1,736.00	—	—
FITCHBURG,	37,826	770.38	104.25	525.00	101.93	39.20
TAUNTON,	34,259	4,119.94	161.00	3,563.50	281.12	114.32
EVERETT,	33,484	312.15	182.50	23.50	106.15	—
QUINCY,	32,642	290.13	87.50	131.50	71.13	—
CHELSEA,	32,452	422.54	26.00	79.50	203.74	113.30
PITTSFIELD,	32,121	1,155.76	38.50	1,117.25	—	—
WALTHAM,	27,834	596.50	105.50	161.00	74.53	255.47
CHICOPEE,	25,401	84.50	84.50	—	—	—
GLOUCESTER,	24,398	593.25	—	569.00	—	24.25
MEDFORD,	23,150	478.11	382.00	75.50	—	20.61
NORTH ADAMS,	22,019	1,531.07	—	1,435.00	86.07	10.00
NORTHAMPTON,	19,431	7,139.69	411.00	5,416.43	24.59	1,287.67
BEVERLY,	18,650	1,906.00	42.00	1,850.00	—	14.00
MELROSE,	15,715	911.25	437.50	473.75	—	—
WOBURN,	15,308	1,548.86	944.00	530.50	9.36	65.00
NEWBURYPORT,	14,949	2,330.63	148.00	965.00	5.63	1,212.00
MARLBOROUGH,	14,579	16.75	—	—	—	16.75
33 Cities,	2,295,889	\$136,127.53	\$30,895.78	\$70,684.27	\$12,716.38	\$21,831.10

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

8. Libraries.

CITIES.	Population of 1910	A TOTAL RECEIPTS	B Fines, Rentals, and Sales	C Miscella- neous
BOSTON,	670,585	\$6,303.72	\$6,136.15	\$167.57
WORCESTER,	145,986	1,620.77	1,517.25	103.52
FALL RIVER,	119,295	564.01	564.01	—
LOWELL,	106,294	443.48	443.48	—
CAMBRIDGE,	104,839	856.96	843.05	13.91
NEW BEDFORD,	96,652	537.61	537.61	—
LYNN,	89,336	1,209.31	954.94	254.37
SPRINGFIELD,	88,926	—	—	—
LAWRENCE,	85,892	188.13	188.13	—
SOMERVILLE,	77,236	1,391.08	1,380.16	10.92
HOLYOKE,	57,730	—	—	—
BROCKTON,	56,878	586.65	586.65	—
MALDEN,	44,404	550.39	550.39	—
HAVERHILL,	44,115	670.39	670.39	—
SALEM,	43,697	455.11	447.41	7.70
NEWTON,	39,806	2,269.75	2,269.75	—
FITCHBURG,	37,826	277.36	266.39	10.97
TAUNTON,	34,259	368.74	368.74	—
EVERETT,	33,484	456.84	456.84	—
QUINCY,	32,642	299.49	299.49	—
CHELSEA,	32,452	212.60	202.30	10.30
PITTSFIELD,	32,121	—	—	—
WALTHAM,	27,834	380.00	275.00	105.00
CHICOPEE,	25,401	97.31	97.31	—
GLOUCESTER,	24,398	—	—	—
MEDFORD,	23,150	231.61	231.61	—
NORTH ADAMS,	22,019	286.06	286.06	—
NORTHAMPTON,	19,431	616.32	546.32	70.00
BEVERLY,	18,650	—	—	—
MELROSE,	15,715	325.03	325.03	—
WOBURN,	15,308	126.76	126.76	—
NEWBURYPORT,	14,949	307.16	7.16	300.00
MARLBOROUGH,	14,579	—	—	—
33 Cities,	2,295,889	\$21,632.64	\$20,578.38	\$1,054.26

TABLE IV. — *Detail of Departmental Earnings (Col. D, Table III) — Con.*

9. Recreation.

CITIES.	Popu- lation of 1910	A TOTAL RECEIPTS	B Parks and Gardens	C Play- grounds and Gym- nasia	D Bathhouses and Beaches	E Celebra- tions and Entertain- ments
BOSTON,	670,585	\$32,081.99	\$10,223.57	—	\$21,703.42	\$155.00
WORCESTER,	145,986	2,763.25	2,119.30	\$643.95	—	—
FALL RIVER,	119,295	188.20	6.20	182.00	—	—
LOWELL,	106,294	1,087.00	1,087.00	—	—	—
CAMBRIDGE,	104,839	3,399.52	2,007.74	415.18	895.35	81.25
NEW BEDFORD,	96,652	532.17	207.65	—	324.52	—
LYNN,	89,336	967.80	967.80	—	—	—
SPRINGFIELD,	88,926	4,387.59	4,124.34	—	263.25	—
LAWRENCE,	85,892	35.30	35.30	—	—	—
SOMERVILLE,	77,236	976.00	100.00	267.00	609.00	—
HOLYOKE,	57,730	38.50	38.50	—	—	—
BROCKTON,	56,878	—	—	—	—	—
MALDEN,	44,404	112.53	112.53	—	—	—
HAVERHILL,	44,115	621.61	491.91	129.70	—	—
SALEM,	43,697	1,171.00	1,171.00	—	—	—
NEWTON,	39,806	268.83	268.83	—	—	—
FITCHBURG,	37,826	—	—	—	—	—
TAUNTON,	34,259	—	—	—	—	—
EVERETT,	33,484	323.52	20.90	—	—	302.62
QUINCY,	32,642	161.00	161.00	—	—	—
CHELSEA,	32,452	244.00	244.00	—	—	—
PITTSFIELD,	32,121	—	—	—	—	—
WALTHAM,	27,834	—	—	—	—	—
CHICOPEE,	25,401	—	—	—	—	—
GLOUCESTER,	24,398	355.75	355.75	—	—	—
MEDFORD,	23,150	473.00	473.00	—	—	—
NORTH ADAMS,	22,019	—	—	—	—	—
NORTHAMPTON,	19,431	—	—	—	—	—
BEVERLY,	18,650	—	—	—	—	—
MELROSE,	15,715	112.57	112.57	—	—	—
WOBURN,	15,308	—	—	—	—	—
NEWBURYPORT,	14,949	10.00	10.00	—	—	—
MARLBOROUGH,	14,579	—	—	—	—	—
33 Cities,	2,295,889	\$50,311.18	\$24,338.94	\$1,637.83	\$23,795.54	\$538.87

TABLE VI. — Summary of Revenue Receipts.

CITIES.	A TOTAL RECEIPTS	B Taxes	C Licenses and Permits	D Fines and Forfeits	E Grants and Gifts	F Other General Revenue	G Special As- sessments	H Privileges	I Depart- mental	J Public Service En- terprises	K Cemeteries	L Interest
Boston,	\$30,146,115.87	\$21,727,014.52	\$1,169,332.20	\$80,730.75	\$54,511.61	\$313.37	\$291,276.23	\$108,296.55	\$584,524.82	\$4,117,219.77	\$27,358.55	\$1,985,537.20
Worcester,	3,473,418.70	2,361,977.89	177,245.80	8,472.81	5,317.65	5.50	110,312.49	20,835.60	186,533.25	383,146.06	18,953.95	200,117.61
Fall River,	2,216,492.21	1,630,009.81	154,033.60	14,315.06	5,896.18	—	10,784.04	8,186.56	46,816.71	221,575.31	14,611.67	110,260.27
Lowell,	2,067,704.19	1,515,956.40	137,033.75	7,484.96	3,656.58	18.70	7,484.96	9,918.94	47,291.07	219,154.66	10,146.93	76,774.67
Cambridge,	2,945,810.13	2,234,605.08	4,888.50	3,834.09	9,650.02	30.68	50,456.86	12,085.70	73,299.30	386,002.01	18,705.14	152,192.81
New Bedford,	2,283,852.83	1,715,429.67	86,905.50	5,054.56	6,015.99	—	30,509.40	12,079.43	72,592.24	239,359.09	15,889.32	100,017.63
Lynn,	1,890,378.29	1,362,600.66	7,351.00	9,454.30	3,616.32	—	37,431.21	9,495.10	78,318.29	277,905.85	19,254.47	84,400.49
Springfield,	2,505,806.17	1,808,997.08	98,907.63	10,613.79	4,117.20	—	54,831.78	14,671.37	98,712.84	364,759.35	—	52,405.76
Lawrence,	1,490,830.55	1,081,662.84	140,768.50	6,543.00	3,375.92	—	32,711.83	438.37	30,888.77	156,023.82	13,282.45	24,935.00
Somerville,	1,561,362.36	1,174,271.99	2,093.75	4,578.66	4,083.76	—	63,767.27	9,737.32	59,221.91	232,676.39	—	10,929.31
Holyoke,	1,590,383.66	868,153.09	65,319.40	6,046.04	3,141.43	—	10,570.13	4,911.48	17,721.33	555,690.59	—	59,250.17
Brockton,	1,186,019.33	837,436.17	3,794.50	10,716.42	10,161.76	—	38,192.21	6,907.38	112,483.12	120,066.89	5,026.95	41,173.93
Malden,	929,970.81	686,716.21	1,046.00	1,858.53	2,666.61	—	35,259.45	7,845.92	33,433.84	94,409.86	6,905.74	59,828.65
Haverhill,	840,807.70	590,593.58	3,204.00	3,084.36	3,112.63	—	15,399.91	11,175.03	51,302.64	107,789.72	—	55,145.83
Salem,	789,059.71	583,466.48	1,539.00	5,548.22	2,094.85	—	11,713.01	5,127.68	44,530.02	113,877.82	3,674.90	17,487.13
Newton,	1,723,694.17	1,334,070.12	1,500.75	9,288.58	10,402.41	.50	46,582.07	6,141.36	48,983.89	148,532.18	—	118,192.31
Fitchburg,	805,854.78	565,024.12	38,039.25	2,704.89	3,119.63	—	15,148.76	4,334.27	33,706.84	98,072.28	5,552.40	40,152.34
Taunton,	729,849.26	440,976.70	36,359.75	2,715.95	4,168.30	1.35	5,494.63	5,726.50	35,682.43	159,854.30	4,016.25	34,853.10
Fayerly,	714,027.54	534,769.38	1,253.00	1,555.91	3,779.48	—	13,857.98	4,876.98	12,643.71	105,830.53	6,033.13	29,227.58
Quincy,	843,685.92	628,168.59	1,823.41	2,512.87	2,623.00	—	22,522.92	5,048.85	19,331.17	115,766.57	6,297.40	39,098.14
Chelsea,	831,985.51	562,670.09	38,783.00	4,937.73	11,374.00	—	9,321.44	3,931.03	16,311.81	125,453.99	—	58,392.42
Pittsfield,	435,592.70	425,592.70	32,799.00	2,932.16	2,400.11	—	17,862.35	4,383.38	18,297.42	97,447.29	—	4,276.08
Waltham,	614,189.21	459,414.13	27,590.25	2,471.78	2,649.66	—	14,076.08	2,303.39	16,520.10	82,601.05	8,953.64	33,108.87
Chicopee,	434,073.90	273,078.70	27,590.25	2,444.00	10,313.32	—	4,964.86	4,239.08	4,919.08	120,905.68	2,264.80	3,538.13
Gloucester,	612,990.33	417,675.76	32,311.75	3,758.00	1,154.86	—	5,827.32	4,043.03	18,576.68	117,879.88	369.00	11,593.92
Medford,	679,686.79	504,928.32	689.00	338.84	5,038.11	—	19,900.11	16,182.35	16,395.72	70,566.32	4,457.75	51,190.27
North Adams,	351,069.61	238,550.11	32,302.75	1,218.42	1,056.44	—	5,680.04	1,720.90	12,647.71	58,146.90	3,751.95	984.39
Northampton,	408,114.74	229,213.79	26,477.50	2,341.00	22,206.82	—	7,062.10	2,737.99	22,668.70	66,369.07	3,192.20	28,632.27
Beverly,	673,058.37	515,801.44	830.50	1,646.67	1,806.22	—	18,866.55	3,460.81	15,233.24	67,773.07	—	44,946.67
Medford,	423,775.46	308,740.78	431.00	523.75	1,399.54	—	13,461.03	2,191.58	14,593.66	48,108.44	6,610.86	32,714.82
Woburn,	303,024.99	215,124.87	729.25	1,055.50	2,886.89	—	3,768.96	2,651.42	13,314.76	12,647.71	2,711.95	9,647.98
Newburyport,	341,098.04	234,397.95	1,070.00	746.99	2,148.28	—	4,688.28	1,688.80	21,421.18	53,666.65	137.00	21,956.99
Marlborough,	335,358.74	214,367.87	16,163.00	693.00	1,199.82	—	511.35	1,603.19	22,297.46	44,801.38	10.00	33,591.67
33 Cities,	\$67,387,162.26	\$48,282,752.89	\$2,343,309.88	\$220,021.29	\$211,069.50	\$370.10	\$1,060,078.14	\$309,047.34	\$1,902,219.31	\$9,222,936.20	\$208,693.20	\$3,526,564.41

DIVISION C.

PAYMENTS FOR MAINTENANCE AND INTEREST.

TABLE VII. — *Maintenance of Departments.*1. *General Government.*

CITIES.	Population of 1910	A		B	C	D	E	F
		Total Ex- penses						
Boston,	670,585	\$1,067,039.18		\$32,336.96	\$49,036.29	\$438,614.69	\$436,141.16	\$110,910.08
Worcester,	145,986	128,813.67		2,739.60	9,202.84	46,400.95	50,884.65	19,525.63
Fall River,	119,295	97,709.55		8,082.10	5,111.63	32,400.61	39,677.87	12,457.34
Lowell,	106,294	101,302.56		3,018.59	4,350.29	31,025.74	46,681.43	16,226.51
Cambridge,	104,839	120,740.31		7,646.54	6,408.11	37,334.35	49,602.78	19,748.53
New Bedford,	96,652	96,210.09		5,364.01	7,282.68	39,318.04	35,079.73	9,165.63
Lynn,	89,326	98,045.95		8,259.85	3,772.80	33,123.33	44,744.43	8,143.54
Springfield,	88,926	77,780.17		1,183.47	4,573.23	35,926.71	33,698.21	2,336.55
Lawrence,	85,882	55,533.15		894.00	2,980.08	17,901.57	27,587.60	6,369.90
Somerville,	77,236	73,804.99		5,682.35	4,029.68	26,745.73	28,661.47	8,685.76
Holyoke,	57,730	65,443.09		1,846.75	2,321.17	23,283.15	28,503.37	9,488.65
Brockton,	56,378	52,636.50		3,331.06	2,148.73	21,397.40	17,693.18	11,066.13
Malden,	44,404	55,509.96		2,125.25	1,193.82	16,384.62	33,818.89	1,987.35
Haverhill,	44,115	48,562.50		7,862.84	3,878.29	17,117.62	14,636.74	5,067.01
Salem,	43,697	37,792.11		1,583.55	2,595.26	14,171.69	16,219.21	3,222.41
Newton,	39,806	71,306.35		1,688.17	4,085.26	27,166.02	32,558.62	5,508.28
Fitchburg,	37,826	33,226.77		665.39	2,330.14	10,098.60	15,820.09	4,312.55
Taunton,	34,259	34,839.86		3,893.86	1,597.17	11,538.59	13,774.34	4,035.90
Everett,	33,454	36,299.54		2,016.39	1,778.89	11,290.34	16,671.30	4,542.62
Quincy,	32,642	38,262.80		1,268.90	1,926.66	16,349.83	15,283.03	3,431.38
Chelsea,	32,452	53,303.63		—	17,182.47	12,523.32	14,239.88	9,357.96
Pittsfield,	32,121	31,953.47		1,096.94	1,215.58	14,021.94	13,493.73	2,125.28
Waltham,	27,834	29,746.39		1,286.25	2,388.53	11,390.94	12,855.17	1,825.50
Chicopee,	25,401	19,824.57		316.00	1,067.60	7,852.82	7,044.95	3,543.20
Gloucester,	24,398	36,315.61		—	5,767.20	11,892.07	14,048.47	4,607.87
Medford,	23,150	30,353.68		997.44	3,380.43	11,500.41	10,314.76	4,165.64
North Adams,	22,019	22,008.74		382.80	1,092.44	7,172.05	12,180.32	1,181.13
Northampton,	19,431	16,395.90		514.50	978.98	6,287.84	6,999.12	1,615.46
Beverly,	18,050	26,510.04		3,834.13	1,285.68	8,679.97	8,842.62	3,867.64
Melrose,	15,715	23,576.99		1,009.26	1,457.76	8,297.66	9,233.64	3,578.67
Woburn,	15,308	16,452.71		516.80	1,104.50	6,744.00	6,253.35	1,833.46
Newburyport,	14,949	13,947.69		677.53	1,224.85	6,222.63	4,745.12	1,077.56
Marlborough,	14,579	16,350.32		615.25	1,172.56	6,375.05	5,684.45	2,503.01
33 Cities,	2,295,889	\$2,727,603.84		\$110,016.53	\$159,929.59	\$1,026,610.88	\$1,123,473.68	\$307,573.16

TABLE VII. — Maintenance of Departments — Continued.
I D. Financial Departments of General Government.

CITIES.	TOTAL EXPENSES	FINANCIAL				
		Auditor and Auditing	Treasurer	Collector	Assessors	Other Finance Officers and Accounts
BOSTON,	\$435,614.09	\$43,214.83	\$46,811.95	\$132,570.31	\$181,032.92	\$34,334.68
WORCESTER,	46,460.95	7,325.63	1 17,806.65	1 17,806.65	21,328.67	—
FALL RIVER,	32,400.61	6,031.02	5,711.96	7,454.69	13,052.94	150.00
LOWELL,	31,025.74	6,179.67	1 11,484.18	—	13,361.89	—
CAMBRIDGE,	37,334.35	4,763.18	1 18,206.46	—	14,279.71	85.01
NEW BEDFORD,	39,318.04	5,447.18	1 15,988.74	—	17,064.97	817.15
LYNN,	33,123.33	4,105.72	5,914.75	8,150.98	14,421.88	530.00
SPRINGFIELD,	35,926.71	3,260.67	8,354.80	10,071.40	13,207.25	1,032.50
LAWRENCE,	17,901.57	2,401.62	1 8,597.68	—	6,562.27	340.00
SOMERVILLE,	26,745.73	1,058.25	1 14,463.94	—	10,827.54	396.00
HOLYOKE,	23,283.15	3,550.55	4,742.23	6,444.72	8,076.31	469.34
BROCKTON,	21,397.40	1,924.95	4,587.83	5,664.23	8,730.39	490.00
MALDEN,	16,384.62	2,348.87	1 6,892.09	—	6,666.91	476.75
HAYTHILL,	17,117.62	2,949.74	1 6,060.86	—	7,600.02	507.00
SALEM,	14,171.69	1,869.25	2,255.90	3,511.98	6,141.32	393.24
NEWTON,	27,166.02	3,634.29	1 9,190.63	—	14,341.10	—
FITCHBURG,	10,098.60	1,508.34	1 3,571.71	—	4,698.55	320.00
TAUNTON,	11,538.59	2,483.47	1 5,060.31	—	3,650.43	344.38
EVERETT,	11,290.34	1,840.92	1 4,112.80	—	5,071.53	265.00
QUINCY,	16,349.83	1,700.00	2,869.55	4,479.77	6,185.51	1,115.00
CHELSEA,	12,523.32	1,695.99	1 5,442.01	—	5,124.32	261.00
PITTSFIELD,	14,021.94	1,601.32	1 934.28	2,942.90	7,130.54	412.90
WALTHAM,	11,900.04	1,877.13	1 5,641.26	—	3,872.55	—
CHICOPEE,	7,852.82	674.20	1 689.41	2,694.58	2,694.63	200.00
GLOUCESTER,	11,892.07	1,489.80	1 4,589.11	—	5,090.16	723.00
MEDFORD,	11,500.41	1,427.53	1 610.49	4,022.39	4,150.00	290.00
NORTH ADAMS,	7,172.05	1,047.65	1 3,566.17	—	2,543.23	15.00
NORTHAMPTON,	6,287.84	114.65	1 897.46	1,875.53	2,385.21	15.00
BEVERLY,	8,679.97	1,012.85	1 320.22	2,127.79	3,579.11	640.00
MELROSE,	8,297.66	531.09	1 617.80	2,902.37	2,774.40	472.00
WOBURN,	6,744.60	500.85	1 395.97	1,865.03	2,724.75	258.00
NEWBURYPORT,	6,222.63	1,115.98	1 2,081.62	—	2,322.53	102.50
MARLBOROUGH,	6,375.05	860.83	1 326.88	1,693.53	2,370.81	114.00
33 Cities,	\$1,026,610.88	\$121,548.02	\$237,397.87	\$198,472.20	\$423,573.35	\$45,619.44

1 Treasurer and collector.

TABLE VII. — *Maintenance of Departments* — Continued.
I E. Other General Departments of General Government.

CITIES.	TOTAL EXPENSES	OTHER GENERAL DEPARTMENTS						Superintendent of Buildings	Miscellaneous
		City Clerk	City Messenger	Law	Election and Registration	License Commissioners	Engineering		
BOSTON,	\$436,141.16	\$45,876.35	\$4,159.45	\$66,838.74	\$170,295.85	\$26,097.35	\$87,000.04	\$13,704.62	\$22,139.76
WORCESTER,	50,884.65	9,613.02	1,816.20	5,921.53	11,514.35	2,764.77	9,283.01	9,370.80	600.97
FALL RIVER,	39,677.97	8,213.97	1,881.47	3,770.55	8,946.30	—	11,293.40	6,872.39	—
LOWELL,	46,681.43	5,743.68	1,900.33	9,461.06	17,193.22	—	5,087.40	3,560.98	6,500.46
CAMBRIDGE,	49,662.78	8,425.40	2,070.23	13,462.52	17,146.08	—	5,088.77	2,557.38	313.20
NEW BEDFORD,	35,079.73	9,477.65	310.00	2,089.15	7,689.07	2,250.74	7,812.25	4,727.35	723.52
LYNN,	44,744.43	4,434.52	1,232.79	5,996.22	15,488.30	—	8,641.10	4,190.78	14,740.29
SPRINGFIELD,	33,698.21	6,866.85	2,346.02	3,655.56	8,944.71	606.18	10,164.47	—	1,115.42
LAWRENCE,	27,387.60	6,621.81	1,217.75	1,251.95	8,652.15	2,093.10	3,394.11	—	4,156.73
SOMERVILLE,	28,661.47	7,471.81	1,886.76	2,490.29	6,250.30	—	7,249.57	3,312.74	—
HOLYOKE,	28,503.37	3,109.50	1,596.55	1,970.27	5,131.03	1,394.25	6,449.47	1,901.78	17,020.52
BROCKTON,	17,693.18	3,760.14	804.76	2,179.76	3,945.87	—	3,728.97	2,893.99	350.00
MALDEN,	33,818.89	2,968.30	1,852.12	14,507.63	3,899.03	—	4,669.37	—	6,162.44
HAVERHILL,	14,636.74	3,014.43	1,025.66	2,267.26	4,119.33	709.33	2,681.08	819.65	—
SALEM,	16,219.21	3,748.00	1,125.00	1,519.15	3,155.54	315.63	3,390.67	2,965.22	—
NEWTON,	32,558.62	5,117.91	1,297.21	4,716.25	7,660.57	—	10,930.86	2,685.82	150.00
FITCHBURG,	15,820.09	3,146.33	887.00	1,172.56	2,990.40	1,421.73	4,554.27	1,647.80	—
TAUNTON,	13,774.34	3,326.14	1,157.06	1,306.60	4,263.91	970.97	2,069.17	724.49	16.00
EVERETT,	16,671.30	2,089.69	1,043.51	2,216.26	2,184.25	—	5,077.13	—	34,060.46
QUINCY,	15,283.03	2,819.93	250.00	1,991.33	4,336.79	—	3,235.00	—	12,648.98
CHELSEA,	14,239.88	3,576.47	1,039.78	2,621.00	2,383.90	1,384.19	2,002.13	1,232.41	—
PITTSFIELD,	13,493.73	2,990.73	—	1,232.36	3,571.56	705.10	—	—	14,943.98
WALTHAM,	12,855.17	2,808.39	905.91	1,430.94	2,269.07	—	3,627.25	1,813.58	—
CHICOPEE,	7,044.95	2,741.83	814.50	693.15	1,448.19	260.73	986.55	—	100.00
GLOUCESTER,	14,048.47	2,712.97	1,002.26	1,612.52	3,800.87	1,139.76	3,243.90	—	536.19
MEDFORD,	10,314.76	2,837.79	1,100.00	800.00	2,803.43	—	2,743.54	—	30.00
NORTH ADAMS,	12,180.32	2,691.13	—	1,982.16	1,893.31	688.35	2,066.19	—	12,559.18
NORTHAMPTON,	6,999.12	2,815.26	—	790.71	1,841.25	223.65	1,210.25	—	117.00
BEVERLY,	8,842.62	1,938.78	1,000.00	1,976.95	1,943.64	—	1,974.75	—	8.50
MELROSE,	9,233.61	2,103.86	—	927.60	1,715.58	—	1,203.71	—	13,282.89
WOBURN,	6,253.35	1,909.17	151.70	1,210.31	1,210.31	—	68.12	250.00	1,540.15
NEWBURYPORT,	4,745.12	1,585.57	900.00	731.58	1,527.97	—	—	—	—
MARLBOROUGH,	5,684.45	1,183.04	—	2,332.16	1,457.30	384.45	307.50	—	—
33 Cities,	\$1,123,473.68	\$177,791.21	\$34,593.04	\$167,159.66	\$339,587.56	\$43,340.28	\$222,713.00	\$65,171.29	\$73,117.64

1 Public works.

2 Includes \$765.50 public works.

3 Includes \$3,867.36 public works.

TABLE VII. — *Maintenance of Departments — Continued.*
2. *Protection of Persons and Property.*

CITIES.	Population of 1910	A Total Expenses	B Police Department	C Fire Department	D Militia	E Inspection	F Forestry	G Other Protection of Persons and Property
BOSTON,	670,585	\$3,997,823.98	\$2,153,638.89	\$1,570,244.01	\$19,993.22	\$190,388.85	\$60,469.70	\$3,089.31
WORCESTER,	145,986	472,461.64	205,314.79	253,068.37	1,425.35	8,319.47	4,333.66	—
FALL RIVER,	119,295	343,587.51	174,839.54	163,822.30	143.08	3,183.39	1,269.20	—
LOWELL,	106,294	351,257.50	153,643.75	178,957.02	1,395.91	7,411.92	9,800.00	45.00
CAMBRIDGE,	104,839	341,139.62	172,026.99	132,481.99	1,375.31	10,087.86	13,141.14	12,076.33
NEW BEDFORD,	96,652	313,852.45	169,986.75	133,382.67	469.38	7,052.07	2,961.58	—
LYNN,	89,336	247,519.25	106,304.38	121,098.35	234.21	1,316.49	5,964.12	—
SPRINGFIELD,	88,926	359,594.46	140,719.93	197,879.71	706.12	5,808.63	14,480.07	—
LAWRENCE,	85,892	228,266.07	99,623.14	115,113.15	1,152.24	7,139.15	5,193.39	45.00
SOMERVILLE,	77,236	203,829.79	96,844.94	88,766.45	500.00	3,518.39	5,409.54	8,790.47
HOLYOKE,	57,730	197,524.02	73,643.83	116,998.35	165.68	4,257.50	2,485.66	—
BROCKTON,	56,878	167,882.04	71,479.09	89,561.17	194.81	467.14	6,179.83	—
MALDEN,	44,404	113,541.77	49,155.60	53,088.16	277.58	4,523.26	6,497.17	—
HAVERTHILL,	44,115	108,094.53	43,170.33	54,020.02	—	1,125.00	8,073.20	1,705.98
SALEM,	43,697	124,821.37	56,916.61	50,036.16	1,227.67	628.90	9,639.17	6,372.86
NEWTON,	39,806	219,564.25	84,775.60	69,319.17	979.10	3,537.84	55,830.75	5,121.79
FITCHBURG,	37,826	98,748.63	41,150.09	50,705.92	2,114.42	1,285.96	3,102.75	389.49
TAUNTON,	34,259	104,153.42	49,191.98	45,814.50	1,190.89	690.92	3,335.65	3,929.48
EVERETT,	33,484	80,755.22	37,980.06	34,912.90	953.19	2,620.11	2,223.62	2,065.34
QUINCY,	32,642	83,827.71	34,722.73	41,284.93	—	1,576.45	6,303.61	—
CHELSEA,	32,452	124,289.29	52,029.48	56,568.26	125.00	5,676.04	1,847.54	8,052.97
PLYMOUTH,	32,121	69,435.09	35,049.89	29,892.91	500.00	2,538.28	1,454.01	—
WALTHAM,	27,534	79,944.53	29,583.10	34,403.95	585.22	2,631.40	12,740.86	—
CHICPEE,	25,401	40,009.12	20,656.08	27,679.93	—	287.41	360.70	25.00
GLOUCESTER,	24,393	115,509.76	43,005.26	56,409.79	1,161.51	1,322.14	12,723.06	888.00
MEDFORD,	23,150	71,339.27	26,905.69	25,839.45	2,544.45	3,031.86	13,292.82	25.00
NORTH ADAMS,	22,019	45,190.92	27,136.77	15,910.91	—	855.64	11.50	1,276.10
NORTHAMPTON,	19,131	36,687.34	15,401.27	18,079.86	356.75	1,762.71	924.72	142.00
BEVERLY,	18,650	74,961.98	23,619.73	37,971.98	—	768.75	12,449.74	151.78
MELROSE,	15,715	34,565.21	15,480.69	13,907.86	—	1,138.52	4,038.14	—
WOBURN,	15,508	47,150.13	16,476.26	19,654.68	992.33	210.90	9,815.96	93.00
NEWTONPORT,	14,919	42,336.36	13,282.69	23,622.69	750.44	270.44	4,587.57	—
MALBOROUGH,	14,379	44,898.22	13,724.97	24,594.10	199.02	698.64	5,681.49	—
33 Cities,	2,295,889	\$8,993,542.45	\$4,347,480.86	\$3,945,032.27	\$40,965.74	\$236,562.06	\$306,594.92	\$66,886.60

TABLE VII. — *Maintenance of Departments* — Continued.
2 B. Police Department.

CITIES.

Cities.	A Total Expenses	B Salaries and Wages	C Horses and Care of Same	D Fuel and Light	E Equipment and Repairs	F Repairs on Buildings	G Pensions	H Other Expenses
BOSTON,	\$2,153,638.89	\$1,840,176.46	\$19,779.78	\$22,114.95	\$40,713.98	\$18,752.90	\$138,731.95	\$73,368.87
WORCESTER,	205,314.79	190,235.68	1,737.09	2,390.00	3,215.84	1,055.22	—	6,030.96
FALL RIVER,	174,839.54	160,480.33	1,998.68	2,634.10	1,188.43	1,717.00	1,717.00	5,393.70
LOWELL,	153,643.75	139,736.66	1,000.57	1,268.61	1,392.95	642.08	7,854.32	1,748.56
CAMBRIDGE,	172,026.99	158,636.25	772.20	1,854.06	1,634.24	62.87	7,358.50	1,708.87
NEW BEDFORD,	160,986.75	157,738.58	644.00	1,568.02	5,415.43	254.82	—	4,365.81
LYNN,	106,304.38	97,747.42	1,033.68	1,295.23	803.88	730.54	730.54	4,352.46
SPRINGFIELD,	140,719.93	126,972.87	1,982.99	1,982.99	3,861.62	893.29	1,144.00	5,955.16
LAWRENCE,	99,623.14	94,443.36	815.49	1,103.55	566.85	544.42	—	2,149.47
SOMERVILLE,	96,844.94	88,466.06	832.49	976.18	1,239.70	391.77	3,730.00	1,908.74
HOLYOKE,	73,643.83	68,437.81	370.45	727.02	1,511.88	241.84	1,550.00	1,773.49
BROCKTON,	71,479.09	63,883.98	348.89	906.47	3,130.88	1,030.90	2,681.27	2,681.27
MALDEN,	49,155.60	46,952.75	338.52	886.02	406.99	42.11	375.38	501.53
HAYVERHILL,	43,170.33	40,948.13	422.02	298.36	246.14	14.78	—	1,240.90
SALEM,	56,916.61	53,806.53	441.93	727.02	807.16	241.84	—	892.13
NEWTON,	34,775.60	79,487.85	529.72	1,438.56	883.87	235.04	—	2,172.56
FITCHBURG,	41,150.09	37,909.14	337.92	457.48	342.99	429.90	—	1,952.66
TAUNTON,	49,191.98	45,702.05	537.87	909.10	224.40	59.80	—	1,758.76
EVERETT,	37,980.06	35,657.80	716.69	218.30	330.96	196.09	—	860.22
QUINCY,	34,722.72	31,078.82	431.73	307.43	1,471.96	167.92	—	1,264.86
CHELSEA,	52,029.48	49,421.07	383.46	281.61	453.81	64.92	547.50	877.11
PITTSFIELD,	35,049.89	32,892.89	618.18	451.84	294.25	136.56	—	656.17
WALTHAM,	29,583.10	25,616.08	404.51	431.24	1,251.85	826.25	546.00	513.17
CHICOOPEE,	20,656.08	19,347.99	53.50	437.11	38.16	33.16	—	735.88
GLOUCESTER,	43,005.26	37,656.60	1,590.26	1,248.97	427.01	655.29	—	1,427.13
MEDFORD,	26,905.69	24,102.34	655.54	566.83	95.30	95.02	\$28.10	562.21
NORTH ADAMS,	27,136.77	24,516.00	370.25	440.82	28.99	26.92	—	1,753.79
NORTHAMPTON,	15,401.27	13,313.49	200.00	191.91	74.75	17.71	—	1,603.41
BEVERLY,	23,619.73	21,659.35	77.75	93.05	657.02	444.87	—	687.69
MELROSE,	15,480.69	13,669.91	801.68	—	220.54	—	275.00	513.56
WOBURN,	16,476.26	14,623.48	609.75	468.59	98.59	127.41	—	548.44
NEWBURYPORT,	13,282.66	12,497.29	130.00	348.46	34.90	54.36	—	217.65
MARLBOROUGH,	13,724.97	12,130.65	400.00	486.97	74.69	77.59	—	555.07
33 Cities,	\$4,347,480.86	\$3,859,097.37	\$39,423.69	\$48,925.53	\$73,340.45	\$29,036.72	\$165,388.29	\$132,262.76

TABLE VII. — *Maintenance of Departments — Continued.*
2 C. Fire Department.

CITIES.	A TOTAL EXPENSES	B Salaries and Wages	C Horses and Care of Same	D Fuel and Light	E Hydrant Service	F Equipment and Repairs	G Repairs on Buildings	H Pensions	I Other Expenses
BOSTON,	\$1,370,244.01	\$1,126,181.67	\$95,150.49	\$46,927.27	—	\$136,077.34	\$18,298.13	\$117,125.31	\$30,483.80
WORCESTER,	253,083.37	204,194.29	19,110.08	5,370.39	—	12,542.07	3,773.40	520.00	7,558.14
FALL RIVER,	163,852.30	133,448.27	12,991.34	3,817.62	—	6,205.47	3,158.58	—	4,231.02
LOWELL,	178,957.62	135,738.38	12,216.76	5,721.12	—	9,338.69	8,882.26	2,878.66	3,181.75
CAMBRIDGE,	132,481.99	104,662.52	10,448.74	3,645.15	—	7,056.82	697.84	4,604.44	1,366.48
NEW BEDFORD,	133,382.67	95,861.71	9,122.92	3,403.97	—	11,372.29	9,991.38	—	3,630.40
LYNN,	121,098.35	99,680.33	8,857.30	2,704.25	—	4,970.84	948.14	467.39	3,470.10
SPRINGFIELD,	197,879.71	158,823.15	13,515.38	5,289.53	—	6,657.95	7,353.14	1,213.42	5,027.14
LAWRENCE,	115,113.15	83,092.67	12,354.52	3,850.27	—	10,055.00	3,669.76	—	2,090.93
SOMERVILLE,	88,766.45	68,197.88	7,625.71	3,691.58	—	4,327.12	2,554.83	1,529.91	839.42
HOLYOKE,	116,998.35	83,150.09	9,020.15	3,483.06	\$5,472.00	5,371.38	5,671.48	379.21	4,450.98
BROCKTON,	89,561.17	69,636.72	6,838.65	2,232.31	—	6,775.03	2,010.36	—	2,078.10
MALDEN,	53,088.16	42,501.28	3,866.47	1,806.70	—	2,200.10	394.69	1,050.00	1,268.92
HAVERTHILL,	54,020.02	42,958.87	3,582.06	1,600.51	90.95	3,645.30	680.01	500.50	961.82
SALEM,	50,038.16	31,160.89	6,378.48	1,566.28	—	8,219.84	1,331.59	—	1,379.08
NEWTON,	69,319.17	47,055.19	6,849.37	1,494.93	—	8,513.71	2,018.81	—	3,477.16
FITCHBURG,	50,705.92	36,217.23	4,958.38	1,794.87	—	5,925.95	765.18	—	1,444.31
TAUNTON,	45,814.50	31,963.45	5,286.51	1,497.10	—	2,767.27	1,680.83	—	2,619.34
EVERETT,	34,912.90	27,086.25	3,092.05	1,200.15	—	6,327.70	1,278.37	—	1,533.38
QUINCY,	41,221.93	25,296.87	6,015.31	1,240.59	—	6,024.85	1,045.25	—	1,482.56
CHELSEA,	56,558.26	37,755.57	4,886.39	1,772.16	2,492.00	2,993.30	4,517.21	1,118.75	1,422.88
PUTTIFIELD,	29,892.91	22,203.41	3,631.17	1,075.20	—	1,816.16	222.50	—	854.47
WALTHAM,	34,465.95	23,422.53	4,355.09	1,248.97	—	3,299.55	1,364.54	—	723.27
CHICOPEE,	27,079.93	18,229.72	2,055.70	1,408.41	3,863.50	1,325.25	353.30	—	894.05
GLOUCESTER,	56,469.79	29,914.59	7,871.03	3,061.86	10,018.25	2,126.10	1,206.88	—	2,211.08
MEDFORD,	25,839.45	19,258.01	3,291.66	919.37	—	1,095.08	737.45	—	537.93
NORTH ADAMS,	15,910.91	12,416.17	1,817.62	478.65	—	1,475.97	199.63	—	501.76
NORTHAMPTON,	18,079.86	12,653.15	2,225.00	796.11	—	4,746.76	609.28	—	320.35
BEVERLY,	37,971.98	22,721.96	5,133.52	1,866.82	—	—	2,382.35	—	1,120.57
MELROSE,	13,907.86	10,186.32	1,867.75	623.89	—	735.44	124.46	—	370.00
WOBURN,	19,654.68	11,653.63	2,805.24	1,095.11	—	2,254.93	1,128.87	132.50	644.40
NEWBURYPORT,	23,622.69	8,529.87	4,809.52	896.63	3,673.91	4,942.76	465.18	—	204.82
MARLBOROUGH,	24,594.10	10,843.38	3,152.51	884.56	6,760.00	2,151.71	259.87	—	542.07
33 Cities,	\$3,945,052.27	\$2,886,886.02	\$307,083.37	\$118,494.39	\$32,370.61	\$287,349.76	\$88,865.55	\$131,520.09	\$92,482.48

TABLE VII. — Maintenance of Departments — Continued.

2 D, E, F, and G. Militia, Inspection, Forestry, and Other Protection of Persons and Property.

CITIES.	MILITIA		INSPECTION			FORESTRY		OTHER PROTECTION OF PERSONS AND PROPERTY		
	Armories	Rifle Ranges	Buildings	Wires	Sealer of Weights and Measures	Moth Extermination	Care of Trees, etc.	Electrical Department	Pound and Dog Officers	Miscellaneous
BOSTON,	\$15,340.11	\$4,653.11	\$104,132.72	\$61,781.83	\$24,474.30	\$54,827.70	\$5,642.00	—	\$3,089.31	—
WORCESTER,	—	1,425.35	2,000.00	2,081.84	4,237.63	2,428.11	1,905.55	—	—	—
FALL RIVER,	—	443.08	—	1,037.80	2,145.59	—	1,259.20	—	—	—
LOWELL,	—	1,399.21	2,551.63	2,564.33	2,285.91	9,000.00	800.00	—	5.00	\$40.00
CAMBRIDGE,	286.49	1,088.82	3,594.58	2,040.00	4,403.28	5,176.64	7,964.50	1 \$12,076.33	—	—
NEW BEDFORD,	—	469.38	4,952.21	—	2,099.86	—	2,961.58	—	—	—
LYNN,	—	234.21	—	—	1,316.49	5,421.12	543.00	11,675.05	926.65	—
SPRINGFIELD,	—	706.12	2,342.49	1,528.58	1,937.56	—	14,480.07	—	—	—
LAWENCE,	—	1,152.24	2,468.93	—	4,670.22	5,193.39	—	—	—	45.00
SOMERVILLE,	—	500.00	1,200.00	—	2,318.39	2,319.42	3,090.12	8,790.47	—	—
HOLYOKE,	—	165.68	2,202.23	—	2,055.27	—	2,458.66	—	—	—
BROCKTON,	—	194.81	—	—	407.14	2,955.85	3,223.98	—	—	—
MALDEN,	—	277.58	3,374.58	500.00	648.68	4,723.31	1,773.86	—	—	—
HAVERHILL,	—	—	750.00	—	375.00	8,030.20	43.00	1,444.51	251.47	10.00
SALEM,	—	1,227.67	—	—	628.90	6,458.85	3,180.32	6,059.36	313.50	—
NEWTON,	979.10	—	1,500.00	—	2,037.84	51,249.01	4,581.74	5,121.79	—	—
FITCHBURG,	—	2,114.42	—	—	1,285.96	2,492.67	610.08	—	389.49	—
TAUNTON,	1,190.89	—	—	—	690.92	881.02	2,454.63	2,971.48	870.00	88.00
EVERETT,	702.31	190.88	1,663.01	—	957.10	2,181.62	42.00	1,903.34	162.00	—
QUINCY,	—	1,101.45	1,101.45	—	475.00	6,303.61	—	—	—	—
CHELSEA,	—	125.00	4,450.04	—	1,226.00	1,495.59	351.95	8,052.97	—	—
PITTSFIELD,	—	500.00	1,272.37	1,070.70	195.21	—	1,454.01	—	—	—
WALTHAM,	—	585.22	700.00	1,373.39	558.01	12,367.53	373.33	—	—	—
CHICOPEE,	—	—	—	150.00	137.41	—	360.70	—	—	25.00
GLOUCESTER,	—	1,161.51	52.32	150.00	1,119.82	12,387.92	335.14	—	888.00	—
MEDFORD,	2,000.00	244.45	1,034.50	1,497.36	500.00	11,436.82	1,856.00	—	25.00	—
NORTH ADAMS,	—	—	—	—	855.64	—	11.50	1,271.10	5.00	—
NORTHAMPTON,	—	—	—	—	429.02	406.58	518.14	—	82.00	60.00
BEVERLY,	356.75	—	1,165.81	167.91	708.75	11,916.04	533.70	—	131.78	—
MELROSE,	—	—	305.26	173.70	659.56	3,528.10	510.04	—	—	—
WOBURN,	—	193.91	—	—	210.90	9,815.96	680.13	—	—	—
NEWBURYPORT,	—	—	—	—	730.44	3,897.43	1,005.91	—	93.00	—
MARLBOROUGH,	—	199.02	200.00	—	498.64	4,675.58	—	—	—	—
33 Cities,	\$21,714.07	\$19,251.67	\$143,014.13	\$76,117.49	\$67,430.44	\$241,570.08	\$65,024.84	\$59,366.40	\$7,252.20	\$263.00

1 Fire and police telegraph.

TABLE VII. — *Maintenance of Departments* — Continued.3. *Health and Sanitation.*

CITIES	Population of 1910	A	B	C	D
		TOTAL EXPENSES	Health	Sanitation	Other Health and Sanitation
BOSTON,	670,585	\$2,032,274.95	\$468,231.80	\$1,549,968.29	\$14,074.86
WORCESTER,	145,986	242,863.16	53,854.84	185,186.16	3,822.16
FALL RIVER,	119,295	162,738.40	60,575.97	102,057.71	124.72
LOWELL,	106,294	123,757.58	24,060.97	99,696.61	-
CAMBRIDGE,	104,839	232,180.41	57,993.41	174,183.19	3.81
NEW BEDFORD,	96,652	178,966.43	36,312.00	142,259.93	394.50
LYNN,	89,336	121,782.63	37,649.81	82,858.91	1,273.91
SPRINGFIELD,	88,926	172,109.60	32,835.67	139,273.93	-
LAWRENCE,	85,892	139,509.49	28,707.40	110,702.26	99.83
SOMERVILLE,	77,236	150,669.02	25,538.48	125,130.54	-
HOLYOKE,	57,730	59,049.03	13,757.22	45,291.81	-
BROCKTON,	56,878	76,907.62	16,791.46	59,571.38	544.78
MALDEN,	44,404	62,432.31	21,517.28	40,876.78	38.25
HAVERHILL,	44,115	41,103.67	12,635.90	28,417.02	50.75
SALEM,	43,697	59,338.96	20,048.65	33,970.16	320.15
NEWTON,	39,806	97,408.89	19,931.30	77,477.59	-
FITCHBURG,	37,826	36,239.17	14,419.72	21,819.45	-
TAUNTON,	34,259	29,394.16	7,669.90	21,466.87	257.39
EVERETT,	33,484	36,110.91	9,696.55	26,414.36	-
QUINCY,	32,642	51,553.64	10,571.20	40,392.44	590.00
CHELSEA,	32,452	44,502.27	11,952.77	32,549.50	-
PITTSFIELD,	32,121	26,530.10	4,625.79	21,904.31	-
WALTHAM,	27,834	49,735.20	15,449.01	34,286.19	-
CHICOPEE,	25,401	12,211.33	5,228.60	6,982.73	-
GLOUCESTER,	24,398	14,319.16	4,990.29	9,328.87	-
MEDFORD,	23,150	32,069.69	6,109.73	25,650.01	309.95
NORTH ADAMS,	22,019	17,696.99	6,789.59	10,907.40	-
NORTHAMPTON,	19,431	11,007.39	3,559.49	7,447.90	-
BEVERLY,	18,650	17,325.63	5,261.25	12,064.38	-
MELROSE,	15,715	23,390.64	5,176.14	18,214.50	-
WOBURN,	15,308	18,623.14	4,476.35	14,146.79	-
NEWBURYPORT,	14,949	10,734.96	4,065.69	6,576.02	93.25
MARLBOROUGH,	14,579	9,650.64	2,637.08	7,013.56	-
33 Cities,	2,295,889	\$4,394,207.17	\$1,053,121.31	\$3,319,087.55	\$21,998.31

TABLE VII. — *Maintenance of Departments* — Continued.

3 B. Health.

CITIES.

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CITIES.	A TOTAL EXPENSES	B General Expenses	C Quarantine and Contagious Dis- ease Hospitals	D Tuberculosis	E Vital Statistics	F. INSPECTION		
						School Children	Animals and Meat and Provisions	Milk and Vinegar
BOSTON,	\$468,231.80	\$147,632.19	\$49,373.32	\$188,019.32	\$38,950.24	\$19,250.24	\$11,119.70	\$13,886.29
WORCESTER,	52,854.84	15,468.22	26,213.71	3,316.12	1,834.50	3,158.10	1,833.90	1,980.29
FALL RIVER,	60,575.97	13,404.84	7,526.31	30,737.92	1,907.70	2,078.34	2,600.00	2,320.86
LOWELL,	24,090.97	2,521.80	2,521.80	2,036.16	757.60	2,858.00	1,459.25	2,583.63
CAMBRIDGE,	57,993.41	13,734.47	17,097.54	18,718.15	886.82	3,146.53	2,117.20	2,292.70
NEW BEDFORD,	36,312.00	13,537.87	6,391.47	9,872.85	1,470.75	3,189.02	350.04	1,500.00
LYNN,	37,649.81	13,712.83	13,941.50	2,829.89	787.25	2,180.00	1,298.34	—
SPRINGFIELD,	32,563.07	10,384.28	14,646.62	1,132.80	1,132.80	3,191.88	574.62	2,355.49
LAWRENCE,	28,707.40	10,089.11	6,754.62	5,552.72	1,544.65	3,000.00	857.50	908.80
SOMERVILLE,	25,538.48	6,440.39	11,398.42	2,072.28	898.28	1,500.00	1,223.89	2,005.22
HOLYOKE,	13,751.22	6,607.08	1,332.84	1,406.38	572.99	1,000.00	1,538.68	1,538.68
BROCKTON,	16,791.46	6,345.76	1,759.69	5,491.17	594.70	1,346.68	497.35	316.11
MALDEN,	21,517.28	4,747.68	13,381.18	1,402.34	322.35	525.02	424.00	714.65
HAVERHILL,	12,635.90	3,911.73	2,402.07	3,071.40	612.00	488.70	1,150.00	1,000.00
SALEM,	20,048.65	4,979.46	8,262.78	4,059.30	756.27	545.00	1,1445.84	—
NEWTON,	19,931.30	6,558.52	10,347.53	—	594.93	1,610.69	251.27	568.36
FITCHBURG,	14,119.72	6,067.24	1,992.17	3,612.46	446.00	597.50	918.29	786.06
TAUNTON,	7,669.90	2,746.68	473.54	1,756.25	501.95	800.00	650.00	741.48
EVERETT,	9,696.55	3,148.24	4,193.09	595.11	338.00	625.75	150.00	646.36
QUINCY,	10,571.20	4,619.32	1,322.78	3,062.00	467.10	500.00	400.00	200.00
CHELSEA,	11,952.77	4,876.08	3,982.42	1,049.47	577.80	720.00	217.00	500.00
PRATTFIELD,	4,625.79	2,341.85	833.27	131.42	604.50	43.00	1,671.75	—
WALTHAM,	15,449.01	5,874.33	4,297.56	3,401.19	301.40	566.44	400.00	608.09
CHOCHEP,	5,228.60	2,106.43	597.69	569.25	349.25	1,355.98	250.00	—
GLOUCESTER,	4,990.29	1,877.91	747.61	471.39	352.35	639.62	1,901.41	—
MEDFORD,	6,109.73	3,149.57	1,939.13	—	346.03	200.00	175.00	300.00
NORTH ADAMS,	6,789.59	2,210.19	1,581.35	701.05	295.00	600.00	1,100.00	302.00
NORTHAMPTON,	3,559.49	853.82	1,443.47	205.63	211.00	250.00	424.94	170.63
BEVERLY,	5,261.25	2,949.61	878.67	149.29	229.43	400.00	250.00	404.25
MELROSE,	5,176.14	1,975.88	2,187.09	370.97	165.00	225.00	101.15	151.05
WOBURN,	4,476.35	1,900.08	887.60	715.99	194.45	200.00	250.00	328.23
NEWBURYPORT,	4,065.69	1,497.22	647.53	225.02	176.41	200.00	800.00	519.51
MALDENBOROUGH,	2,637.08	1,419.96	489.25	187.37	166.50	180.00	194.00	—
33 Cities,	\$1,053,121.31	\$340,563.37	\$221,845.62	\$296,690.36	\$59,396.00	\$57,170.72	\$37,726.50	\$19,628.74

† Includes inspection of milk and vinegar.

TABLE VII. — *Maintenance of Departments — Continued.**3 C. Sanitation.*

CITIES.	A TOTAL EXPENSES	B Sewer Maintenance and Operation	C Metropolitan Sewer Maintenance	D Refuse and Garbage Disposal	E Street Cleaning
BOSTON,	\$1,549,968.29	\$309,277.28	\$72,415.54	\$677,455.75	\$490,819.72
WORCESTER,	185,186.16	86,818.26	—	39,025.45	59,342.45
FALL RIVER,	102,057.71	15,710.44	—	42,434.49	43,912.78
LOWELL,	99,696.61	7,036.75	—	45,843.29	46,816.57
CAMBRIDGE,	174,183.19	12,346.20	29,097.45	89,590.14	43,149.40
NEW BEDFORD,	142,259.93	30,952.72	—	57,939.69	53,367.52
LYNN,	82,858.91	12,556.73	—	54,300.09	16,002.04
SPRINGFIELD,	139,273.93	20,173.30	—	62,162.12	56,938.51
LAWRENCE,	110,702.26	20,778.12	—	58,385.14	31,539.00
SOMERVILLE,	125,130.54	12,150.69	20,689.01	71,526.55	20,764.29
HOLYOKE,	45,291.81	3,828.05	—	28,405.36	13,058.40
BROCKTON,	59,571.38	22,464.39	—	26,887.37	10,219.62
MALDEN,	40,876.78	2,020.18	11,362.00	27,494.60	—
HAVERHILL,	28,417.02	2,537.57	—	14,586.00	11,293.45
SALEM,	38,970.16	13,518.97	—	15,244.76	10,206.43
NEWTON,	77,477.59	13,798.70	11,453.43	23,999.37	28,226.09
FITCHBURG,	21,819.45	4,665.17	—	6,847.93	10,306.35
TAUNTON,	21,466.87	5,245.60	—	5,251.03	10,970.24
EVERETT,	26,414.36	2,157.57	8,691.08	10,363.63	5,202.08
QUINCY,	40,392.44	10,499.57	8,734.87	10,358.00	10,800.00
CHELSEA,	32,549.50	1,455.90	11,135.89	12,366.59	7,591.12
PITTSFIELD,	21,904.31	14,124.37	—	4,492.33	3,287.61
WALTHAM,	34,286.19	4,741.52	8,174.35	11,955.74	9,414.58
CHICOPEE,	6,982.73	2,308.84	—	898.79	3,775.10
GLOUCESTER,	9,328.87	2,773.72	—	712.01	5,843.14
MEDFORD,	25,650.01	1,210.64	5,878.84	12,060.61	6,499.92
NORTH ADAMS,	10,907.40	4,468.54	—	2,884.50	3,554.36
NORTHAMPTON,	7,447.90	3,663.29	—	892.50	2,892.11
BEVERLY,	12,064.38	1,439.97	—	3,449.51	7,174.90
MELROSE,	18,214.50	3,643.50	4,267.81	3,971.13	6,332.06
WOBURN,	14,146.79	1,149.28	4,310.21	822.99	7,864.31
NEWBURYPORT,	6,576.02	258.35	—	2,555.36	3,762.31
MARLBOROUGH,	7,013.56	4,174.34	—	287.56	2,551.66
33 Cities,	\$3,319,087.55	\$653,948.57	\$196,210.48	\$1,425,450.38	\$1,043,478.12

TABLE VII. — *Maintenance of Departments — Continued.*4. *Highways.*

CITIES.	Population of 1910	A Total Expenses	B General Administra- tion	C General Highway Ex- penditures	D Sidewalks and Curbing	E Snow Removal	F Sprinkling	G Lighting	H Other Expenses
BOSTON,	670,585	\$2,359,466.98	\$57,819.15	\$1,224,586.06	\$83,517.86	\$108,546.89	\$161,180.84	\$710,294.84	\$13,521.34
WORCESTER,	145,986	381,983.81	12,439.12	144,504.91	5,873.46	34,300.77	129,764.49	129,764.49	149.20
FALL RIVER,	119,285	222,379.59	11,339.80	75,235.99	10,953.64	11,195.19	54,951.86	91,539.50	581.24
LOWELL,	106,294	232,337.91	4,823.20	74,755.49	11,886.48	20,122.29	98,992.84	98,992.84	—
CAMBRIDGE,	104,839	243,202.77	7,381.45	102,277.03	6,499.91	6,392.13	36,630.13	83,657.20	364.92
NEW BEDFORD,	98,652	194,254.25	5,088.92	64,707.15	15,086.47	9,022.83	28,145.36	71,851.52	352.00
LYNN,	89,336	141,639.71	1 —	56,429.19	3,735.94	9,618.92	18,486.13	53,156.40	213.13
SPRINGFIELD,	88,926	256,749.12	4,660.40	87,920.33	12,842.18	12,774.10	37,934.27	96,898.49	213.13
LAWRENCE,	85,892	202,339.68	3,749.36	85,798.75	13,475.96	16,091.32	22,366.23	58,010.03	2,848.03
SOMERVILLE,	77,236	124,466.05	3,692.91	21,401.33	3,694.83	9,900.82	28,408.46	53,484.88	882.82
HOLYOKE,	57,730	86,696.88	2,000.00	28,092.67	5,591.72	5,001.82	12,887.70	31,639.17	1,423.80
BROCKTON,	56,878	89,873.33	2,653.16	26,154.96	3,116.16	3,877.17	14,981.25	38,728.77	361.86
MALDEN,	44,404	80,356.64	1 —	35,444.92	—	—	10,616.74	33,862.54	432.44
HAYVERHILL,	44,115	79,280.87	2,672.95	27,375.46	2,146.05	2,213.82	10,701.10	33,656.77	514.72
SALEM,	43,697	88,403.95	3,027.45	29,464.29	3,565.00	4,335.38	6,700.00	40,935.53	376.30
NEWTON,	39,806	152,075.21	9,302.48	53,700.29	8,153.68	10,400.00	16,900.01	53,089.09	529.66
FITCHBURG,	37,826	93,871.41	4,794.40	32,326.49	5,844.88	6,277.18	8,024.47	36,219.82	384.17
TAUNTON,	34,259	52,878.59	2,217.80	35,719.49	3,022.48	4,605.42	3,465.35	3,815.95	32.10
EVERETT,	33,484	48,503.08	1,600.00	11,294.98	506.29	3,396.46	9,616.12	22,080.80	8.43
QUINCY,	32,642	70,093.90	780.00	21,427.63	1,200.00	5,853.65	7,000.00	29,717.62	115.00
CHELSEA,	32,452	54,865.34	508.73	18,587.19	1,249.64	3,008.76	8,871.34	23,366.33	273.35
PITTSFIELD,	32,121	85,325.07	1 —	44,170.36	4,968.73	600.00	10,119.11	25,466.87	—
WALTHAM,	27,834	57,000.61	2,723.90	18,444.47	3,435.07	1,535.70	7,590.26	23,046.70	294.42
CHICOPEE,	25,401	47,628.55	1,147.80	13,636.78	4,136.29	2,989.63	5,965.68	19,379.36	373.01
GLOUCESTER,	24,368	87,810.74	2,086.18	40,732.21	4,167.19	4,432.23	13,364.84	20,621.34	2,336.75
MEDFORD,	23,150	74,797.17	1,600.00	30,750.47	4,745.77	5,301.14	10,357.60	21,681.30	360.89
NORTH ADAMS,	22,019	46,524.63	1,200.00	12,283.14	6,218.14	3,793.00	3,848.81	18,496.14	785.40
NORTHAMPTON,	19,431	47,263.97	1,512.00	19,931.86	2,681.81	2,888.25	3,614.72	16,587.25	28.06
BEVERLY,	18,650	79,403.23	1,377.06	28,805.19	3,673.33	7,515.47	6,724.13	31,220.73	56.32
MELROSE,	15,715	37,723.80	1,870.17	6,862.27	4,271.74	2,766.11	6,504.04	15,140.80	308.67
WOBURN,	15,308	39,415.80	1,325.80	18,463.90	995.29	2,432.20	2,332.57	13,819.04	47.00
NEWBURYPORT,	14,949	36,550.98	1,541.54	10,541.63	2,072.50	3,146.56	3,771.64	13,771.64	144.10
MALBOROUGH,	14,579	29,628.30	1,358.25	9,651.67	1,123.73	3,025.36	3,727.41	10,746.88	—
33 Cities,	2,295,889	\$5,924,791.92	\$158,294.68	\$2,517,548.55	\$244,458.25	\$328,985.89	\$619,045.36	\$2,024,740.72	\$31,718.47

1 Included in Board of Public Works.

TABLE VII. — *Maintenance of Departments — Continued.*
5. *Charities.*

CITIES.	Population of 1910	A Total Expenses	B General Administra- tion	C Almshouse	D Outside Relief by City	E Relief Given by Other Cities and Towns	F. HOSPITALS		G Other Expenses
							Municipal General	Private or Quasi-public	
BOSTON,	670,585	\$1,138,264.95	\$40,647.18	\$197,874.15	\$170,834.03	\$12,025.43	\$542,289.86	\$400.00	\$174,194.30
WORCESTER,	145,986	181,215.37	6,146.35	31,933.20	7,149.07	2,557.40	130,429.35	—	—
FALL RIVER,	119,295	140,205.59	6,185.08	49,376.97	42,598.90	2,070.00	39,974.64	—	—
LOWELL,	106,294	86,571.65	4,985.58	48,951.21	29,411.81	2,223.03	—	—	—
CAMBRIDGE,	104,839	57,735.76	4,296.60	28,321.94	19,569.49	5,547.73	—	—	—
NEW BEDFORD,	96,652	63,774.46	5,796.09	32,249.22	23,310.40	2,418.75	—	—	—
LYNN,	89,336	52,290.35	3,673.05	17,085.59	28,380.45	3,181.25	—	—	—
SPRINGFIELD,	88,926	53,928.80	3,842.47	34,674.36	14,576.90	835.07	—	—	—
LAWRENCE,	85,892	83,975.70	3,724.64	42,267.82	34,052.97	1,908.68	—	—	2,021.59
SOMERVILLE,	77,236	30,518.03	2,643.08	9,407.61	10,416.41	3,050.93	—	5,000.00	—
HOLYOKE,	57,730	63,329.74	3,485.27	30,056.48	28,647.60	1,140.39	—	3,665.71	—
BROCKTON,	56,878	40,971.66	3,007.66	16,383.10	13,324.69	4,590.50	—	—	—
MALDEN,	44,401	29,593.52	1,432.10	9,374.02	16,506.65	2,280.75	—	—	—
HAVERHILL,	44,115	46,572.25	2,223.68	11,256.49	14,124.88	799.93	15,167.27	—	475.42
SALEM,	43,697	39,460.67	2,166.25	20,060.73	11,155.84	2,586.43	—	3,016.00	381.07
NEWTON,	39,806	29,877.70	3,091.19	7,958.70	16,984.83	1,461.91	—	—	—
FITCHBURG,	37,826	65,625.45	900.12	9,631.47	8,237.78	1,232.96	45,573.12	—	—
TAUNTON,	34,259	23,620.66	1,310.81	12,894.64	8,271.15	1,144.06	—	810.06	—
EVERETT,	33,484	12,229.41	1,430.38	—	7,885.11	2,103.86	—	4,000.00	—
QUINCY,	32,642	19,037.37	1,206.57	4,350.05	7,219.82	1,760.93	—	400.00	—
CHESEA,	32,452	21,152.68	2,896.14	—	13,321.64	4,534.90	—	—	—
PITSFIELD,	32,121	21,844.92	1,867.75	9,755.98	9,533.91	687.28	—	—	—
WALTHAM,	27,834	17,655.92	939.69	9,430.53	6,385.09	900.61	—	—	—
CHICOP,	25,401	19,948.76	869.04	7,819.08	10,351.25	909.39	—	—	—
GLOUCESTER,	24,398	34,152.64	1,619.59	9,418.80	16,805.44	3,441.13	—	—	2,867.68
MEDFORD,	23,150	12,688.39	743.18	4,711.11	5,961.72	1,272.38	—	—	—
NORTH ADAMS,	22,019	16,087.25	969.81	5,930.17	7,959.09	1,228.18	—	—	—
NORTHAMPTON,	19,431	14,823.14	1,653.29	4,204.36	8,700.68	264.81	—	—	—
BERLY,	18,660	16,238.05	915.67	3,542.14	6,347.04	433.20	—	—	—
MELROSE,	15,715	9,096.46	720.73	3,953.47	2,934.95	487.38	—	1,000.00	—
WOBURN,	13,308	13,764.89	940.12	5,867.87	4,756.68	2,150.22	—	900.00	—
NEWBURYPORT,	14,949	13,843.82	978.57	6,207.95	6,457.34	1,304.96	—	1,000.00	—
MARLBOROUGH,	14,579	12,730.63	970.47	5,587.60	4,555.58	336.98	—	—	—
33 Cities,	2,295,889	\$2,431,831.64	\$118,328.21	\$699,336.74	\$616,759.19	\$73,841.43	\$773,434.24	\$20,191.77	\$179,940.06

1 Includes the following expenses: Children's Institution Department, \$101,865.10; Suffolk School for Boys, \$45,291.37; Steamer Monitor, \$25,072.40; children's excursions, \$1,965.43.

TABLE VII. — Maintenance of Departments — Continued.
6. Soldiers' Benefits.

CITIES.	Population of 1910	A										B General Administration	C State Aid	D Military Aid	E Soldiers' Burials	F Soldiers' Relief
		TOTAL EX- PENSES														
BOSTON,	670,585	\$218,538.87										\$17,473.39	\$96,283.00	\$12,208.28	\$5,735.00	\$86,859.20
WORCESTER,	145,986	39,334.81										200.00	22,739.50	2,606.00	1,073.00	12,716.31
FALL RIVER,	119,295	20,650.42										571.50	7,459.00	220.00	370.00	12,029.92
LOWELL,	106,294	40,822.36										2,218.14	17,722.00	2,946.00	1,085.00	16,851.22
CAMBRIDGE,	104,839	27,616.26										698.06	12,720.00	553.00	597.00	13,048.20
NEW BEDFORD,	96,652	44,703.63										879.57	13,304.00	6,417.00	629.00	23,474.06
LYNN,	89,336	58,090.00										300.00	28,790.00	6,092.00	2,072.00	21,745.00
SPRINGFIELD,	88,926	19,548.53										617.55	14,161.00	150.00	740.00	3,879.98
LAWRENCE,	85,892	12,936.25										202.25	6,050.00	996.00	442.00	5,246.00
SOMERVILLE,	77,236	42,185.57										—	16,689.00	756.00	592.00	24,148.57
HOLYOKE,	57,730	4,017.00										104.15	16,470.00	833.00	—	7,732.00
BROCKTON,	56,878	29,797.42										—	16,470.00	5,227.00	764.50	7,231.77
MALDEN,	44,404	15,562.85										—	8,359.00	550.00	296.00	6,297.85
HAVERTHILL,	44,115	37,565.31										34.76	16,231.00	540.00	962.00	19,797.55
SALEM,	43,697	30,307.87										308.20	16,617.00	636.00	962.00	11,784.67
NEWTON,	39,806	4,642.80										—	2,704.00	144.00	105.00	1,689.50
FITCHBURG,	37,826	13,491.96										200.00	4,470.00	624.00	222.00	7,975.96
TAUNTON,	34,259	13,259.49										300.00	8,453.00	544.00	490.00	3,472.49
EVERETT,	33,484	9,318.00										—	6,132.00	180.00	222.00	2,784.00
QUINCY,	32,642	8,292.00										—	4,516.00	306.00	148.00	3,392.00
CHELSEA,	32,452	15,400.27										219.27	5,172.00	516.00	1,924.00	7,569.00
PITTSFIELD,	32,121	10,351.00										—	4,900.00	—	370.00	5,081.00
WALTHAM,	27,834	10,069.00										—	3,862.00	384.00	148.00	5,615.00
CHICOPEE,	25,401	5,287.83										—	1,538.33	336.00	111.00	3,302.50
GLOUCESTER,	24,398	18,762.80										102.80	8,074.00	2,542.00	407.00	7,637.00
MEDFORD,	23,150	7,979.74										71.74	4,580.00	451.00	259.00	2,618.00
NORTH ADAMS,	22,019	4,779.82										—	3,600.00	—	149.00	1,030.82
NORTHAMPTON,	19,431	6,105.12										—	4,283.46	—	259.00	1,582.66
BEVERLY,	18,650	16,526.61										—	7,153.00	1,006.00	148.00	7,614.61
MELROSE,	15,715	7,338.42										100.00	3,057.00	60.00	148.00	3,973.42
WOBURN,	15,308	6,225.30										—	4,955.00	36.00	111.00	1,123.30
NEWBURYPORT,	14,949	20,406.36										168.75	11,293.00	348.00	518.00	8,078.61
MARLBOROUGH,	14,579	8,704.09										129.22	5,404.00	—	296.00	2,874.87
33 Cities,	2,295,889	\$829,406.46										\$24,899.35	\$390,108.29	\$48,857.28	\$22,354.50	\$343,187.04

TABLE VII. — *Maintenance of Departments — Continued.*
7. Education.

CITIES.	Population of 1910	A		B. GENERAL EXPENSES		C	D	E
		Total Expenses		Administrative Salaries	Other General Salaries	Teachers' Salaries	Text Books and Supplies	Tuition
BOSTON,	670,555	\$4,486,895.33		\$32,212.50	\$73,518.04	\$3,258,189.34	\$193,889.56	\$8,008.75
WORCESTER,	145,986	770,275.15		8,147.49	10,429.27	566,537.23	42,782.87	—
FALL RIVER,	119,295	494,323.64		3,000.00	7,492.00	315,602.80	34,198.08	—
LOWELL,	106,294	417,596.93		3,000.00	5,545.25	271,056.92	16,600.78	—
CAMBRIDGE,	104,839	525,004.17		5,312.00	10,841.80	384,954.55	27,788.97	383.21
NEW BEDFORD,	96,652	385,038.78		5,893.53	9,022.14	265,021.63	19,281.53	—
LYNN,	89,336	341,807.22		4,520.19	5,661.40	251,509.23	17,238.40	92.27
SPRINGFIELD,	88,926	579,773.15		4,000.00	9,081.37	306,271.74	48,352.77	—
LAWRENCE,	85,892	340,351.86		3,500.00	7,216.65	233,486.88	16,146.43	—
SOMERVILLE,	77,236	393,086.74		3,000.00	3,021.77	292,398.47	21,428.90	624.82
HOLYOKE,	57,730	256,881.49		3,000.00	4,373.55	182,546.34	13,351.36	—
BROCKTON,	56,878	286,374.69		4,334.61	1,967.88	203,065.14	20,965.42	—
MALDEN,	44,404	230,262.47		2,700.00	2,466.88	167,084.10	11,918.28	66.67
HAVERHILL,	44,115	201,683.22		2,478.82	1,667.47	145,087.10	10,921.42	390.00
SALEM,	43,697	171,061.16		2,500.00	2,474.00	116,234.07	7,655.34	—
NEWTON,	39,806	341,498.84		5,000.00	3,265.77	251,096.42	21,667.19	76.27
FITCHBURG,	37,826	144,297.59		2,750.00	1,866.23	103,797.04	7,879.92	—
TAUNTON,	34,259	141,793.41		2,400.00	1,275.00	100,300.28	7,224.44	—
EVERETT,	33,484	189,315.83		2,680.00	1,515.39	135,612.68	14,084.49	118.93
QUINCY,	32,642	170,417.52		2,780.00	1,000.00	123,880.57	14,256.26	64.94
CHELSEA,	32,452	159,382.92		2,699.33	1,895.00	109,380.10	10,836.58	—
PITTSFIELD,	32,121	151,353.20		2,350.00	1,509.00	107,154.05	11,044.02	—
WALPHAM,	27,854	118,971.70		2,500.00	1,200.00	83,359.86	7,133.76	—
CHICOPEE,	25,401	96,114.32		2,250.00	871.00	60,752.02	4,626.57	—
GLOUCESTER,	24,398	126,233.82		2,300.00	1,440.50	79,810.50	6,555.62	—
MEDFORD,	23,150	137,966.18		3,430.00	1,100.00	98,859.65	9,083.71	150.00
NORTH ADAMS,	22,019	100,712.98		2,937.50	1,500.00	69,748.35	4,962.82	—
NORTHAMPTON,	19,431	105,433.12		5,650.00	1,747.83	66,311.34	7,204.20	388.23
BEVERLY,	18,680	131,816.30		2,200.00	1,532.00	86,543.82	9,559.93	—
MELROSE,	15,715	99,766.92		2,240.00	986.00	66,691.32	6,502.98	954.87
WOBURN,	15,308	72,261.60		2,000.00	871.91	47,734.58	3,912.50	—
NEWBURYPORT,	14,949	55,270.82		1,700.00	767.50	36,017.04	4,359.21	—
MARLBOROUGH,	14,579	66,711.11		2,100.00	758.34	45,241.81	3,209.48	—
33 Cities,	2,295,889	\$12,259,664.21		\$137,565.97	\$179,930.89	\$8,721,345.97	\$657,132.84	\$11,318.96
					\$55,251.31			

TABLE VII. — *Maintenance of Departments* — Continued.

7. Education — Concluded.

CITIES.		F	G	H	I	J	K	L	M
		Transporta- tion	Support of Pupils	Janitors' Services	Fuel and Light	Maintenance of Buildings and Grounds	Furniture and Furnishings	Rent	Other Expenses
BOSTON,	.	\$4,447.61	\$54,941.33	\$255,802.92	\$157,126.79	\$295,725.38	\$44,434.90	\$29,915.59	\$68,649.79
WORCESTER,	.	914.25	2,695.89	50,757.70	43,282.91	35,335.43	1,634.90	910.00	3,028.60
FALL RIVER,	.	717.20	698.61	47,643.14	20,602.17	19,440.89	1,453.49	375.00	9,854.22
LOWELL,	.	300.00	3,610.12	47,722.69	19,145.01	35,072.83	1,773.30	266.00	11,822.18
CAMBRIDGE,	.	327.00	2,287.69	43,822.45	22,466.40	16,928.37	1,565.24	—	6,140.46
NEW BEDFORD,	.	396.00	862.50	27,046.14	18,572.66	17,957.43	3,613.60	2,760.25	13,611.37
LYNN,	.	359.15	2,679.57	28,430.87	11,258.55	6,399.22	3,670.50	763.17	7,541.41
SPRINGFIELD,	.	1,127.50	327.10	41,081.53	31,189.33	27,319.90	2,280.33	180.00	15,264.72
LAWRENCE,	.	—	2,040.56	21,405.71	15,892.35	34,143.21	128.63	1,751.28	1,340.70
SOMERVILLE,	.	—	618.28	23,802.51	20,112.38	20,798.51	1,660.96	—	1,349.87
HOLYOKE,	.	837.90	301.70	17,657.22	16,128.76	12,223.37	2,560.76	—	2,528.89
BROCKTON,	.	177.00	599.24	18,930.59	17,383.76	15,102.67	76.84	350.00	1,070.31
MALDEN,	.	—	272.71	15,597.21	14,896.18	11,831.38	1,021.27	—	1,343.13
HAVERHILL,	.	1,701.00	1,226.57	13,752.68	11,651.31	6,365.88	205.85	615.00	3,967.14
SALEM,	.	600.00	1,433.80	15,374.89	8,202.03	7,499.47	5,912.15	136.67	1,358.05
NEWTON,	.	312.42	21,049.35	21,049.35	16,600.43	14,189.39	1,535.63	700.00	879.59
FITCHBURG,	.	1,906.50	58.89	9,674.24	9,938.40	5,104.46	—	—	792.70
TAUNTON,	.	1,285.75	166.30	10,854.90	8,108.01	8,152.88	397.93	—	823.53
EVERETT,	.	83.14	15,033.84	15,033.84	9,219.52	9,512.71	334.95	—	240.01
QUINCY,	.	1,984.00	147.73	11,100.00	9,140.53	4,531.65	112.10	360.00	516.83
CHELSEA,	.	—	1,192.50	13,279.10	8,278.79	5,750.33	366.21	—	4,817.30
PITTSFIELD,	.	910.00	298.01	10,423.03	8,766.73	6,026.44	82.54	—	2,348.76
WALTHAM,	.	1,315.00	375.50	7,868.99	7,115.20	6,550.83	—	—	397.58
CHICPEE,	.	2,461.50	178.84	6,609.82	8,587.67	6,068.89	773.08	579.96	1,388.50
GLOUCESTER,	.	2,000.00	314.00	11,506.40	8,742.63	11,278.27	106.65	72.00	1,569.50
MEDFORD,	.	—	269.99	9,465.00	8,099.59	4,445.20	309.81	—	872.53
NORTH ADAMS,	.	622.00	168.28	9,931.54	5,852.39	4,415.80	124.12	839.00	1,853.15
NORHAMPTON,	.	771.70	—	7,719.00	7,945.27	3,353.62	2,013.28	32.00	1,074.98
BEVERLY,	.	4,211.20	575.71	8,723.62	6,237.37	9,777.97	166.10	—	1,107.10
MELROSE,	.	755.40	99.14	7,122.77	6,767.95	5,906.52	547.70	—	549.69
WOBURN,	.	120.00	—	4,538.00	4,743.75	6,907.87	420.82	200.00	592.95
NEWBURYPORT,	.	137.76	26.00	3,251.69	3,123.65	4,988.79	407.36	—	393.06
MARLBOROUGH,	.	1,897.45	207.00	4,030.10	3,979.59	4,632.72	194.73	266.66	471.31
33 Cities,	.	\$34,022.26	\$79,069.21	\$840,029.64	\$570,338.06	\$683,058.28	\$79,887.73	\$41,072.58	\$169,640.51

TABLE VII. — *Maintenance of Departments* — Continued.8. *Libraries.*

CITIES.	Population of 1910	A TOTAL EXPENSES	B Salaries and Wages	C Books, Periodicals, etc.	D Binding	E Art and Musi- cal Collections	F Fuel and Light	G Buildings	H Other Expenses
BOSTON,	670,585	\$373,116.62	\$225,182.44	\$48,700.91	\$31,945.48	-	\$15,921.35	\$28,730.48	\$22,635.96
WORCESTER,	145,986	54,587.74	28,336.34	12,987.51	3,891.89	\$125.35	2,050.49	2,653.85	4,542.31
FALL RIVER,	119,295	28,059.49	15,325.23	5,749.12	1,719.23	-	2,354.29	2,057.67	2,354.29
LOWELL,	106,294	20,504.08	10,914.68	4,905.66	1,124.91	-	1,820.91	668.61	1,120.29
CAMBRIDGE,	104,839	29,671.29	16,017.20	6,325.10	1,968.47	64.55	1,459.29	1,627.90	2,218.78
NEW BEDFORD,	96,652	37,049.97	15,695.48	10,749.12	1,680.96	616.63	2,905.83	1,454.42	3,947.53
LYNN,	89,336	21,780.44	11,841.24	4,934.00	1,054.00	-	1,715.72	591.97	1,023.51
SPRINGFIELD,	88,926	47,059.70	-	-	-	-	147,059.70	-	147,059.70
LAWRENCE,	85,892	19,032.09	10,005.25	2,866.59	1,453.35	-	1,444.39	2,532.42	680.09
SOMERVILLE,	77,236	33,642.34	12,989.77	10,937.41	2,714.16	155.57	2,653.53	1,546.59	2,645.31
HOLYOKE,	57,730	13,000.00	-	-	1,077.16	-	145.60	624.45	13,000.00
BROCKTON,	56,878	14,922.71	7,958.88	4,332.10	505.93	-	1,570.24	784.52	1,328.79
MALDEN,	44,404	10,537.29	7,608.79	4,100.95	-	-	-	1,422.59	-
HAVERHILL,	44,115	18,533.28	9,120.56	3,829.42	596.84	7.69	1,153.44	2,108.52	1,716.81
SALEM,	43,697	13,067.79	6,543.75	3,342.36	788.74	-	1,041.77	341.43	1,009.74
NEWTON,	39,806	27,691.20	13,594.40	6,258.02	917.03	275.49	1,229.28	2,614.51	2,892.47
FITCHBURG,	37,826	9,234.48	5,141.20	1,761.16	388.06	31.50	621.34	260.65	1,030.57
TAUNTON,	34,259	10,345.96	4,804.05	3,025.05	470.34	-	1,018.86	683.37	344.29
EVERETT,	33,434	8,157.59	3,617.40	2,376.76	419.57	-	596.92	747.78	399.16
QUINCY,	32,642	12,287.14	5,441.56	3,687.93	687.19	6.00	832.71	905.35	726.38
CHELSEA,	32,452	4,673.69	2,776.06	201.35	232.99	-	572.25	260.35	610.69
PITTSFIELD,	32,121	9,000.00	-	-	-	-	-	-	19,000.00
WALTHAM,	27,834	10,165.48	3,265.22	1,836.09	890.27	-	968.16	2,712.55	493.19
CHICPEE,	23,401	5,827.57	2,534.22	1,573.02	306.48	-	793.12	568.37	192.36
GLOUCESTER,	23,398	14.25	-	14.25	-	-	-	-	-
MEDFORD,	23,150	9,855.26	5,161.05	1,702.57	492.72	-	497.10	661.83	1,339.99
NORTH ADAMS,	22,019	7,339.05	3,138.03	2,333.72	422.48	-	336.28	619.23	229.31
NORTHAMPTON,	19,431	24,703.70	10,635.75	9,036.17	924.64	-	1,536.72	93.49	1,527.93
BEVERLY,	18,650	6,424.96	3,402.87	1,574.35	253.42	-	274.05	578.44	741.83
MELROSE,	15,715	6,236.85	2,298.87	2,061.55	593.85	-	545.75	438.17	298.66
WOBURN,	15,308	8,373.21	4,711.64	1,228.77	136.10	-	625.60	480.99	832.21
NEWBURYPORT,	14,949	8,436.80	3,713.89	2,539.21	315.78	-	571.07	1,049.96	246.89
MARLBOROUGH,	14,579	4,734.41	2,322.03	1,291.47	230.30	-	400.83	1,07.62	382.16
33 Cities,	2,295,889	\$914,128.43	\$453,557.80	\$166,990.71	\$58,212.36	\$1,282.78	\$48,156.89	\$59,553.56	\$126,374.33

1 Appropriation.

TABLE VII. — *Maintenance of Departments* — Continued.

9. Recreation.

CITIES.	Population of 1910	A TOTAL EXPENSES	B General Administra- tion	C. PARKS AND GARDENS		D Playgrounds and Gymnasia	E Bathhouses and Beaches	F. CELEBRATIONS AND ENTERTAINMENTS			
				Maintenance	Metropolitan Park Maintenance			Memorial Day	Fourth of July	Labor Day	Band Con- certs, etc.
BOSTON,	670,585	\$1,031,073.42	\$39,236.44	\$365,887.86	\$353,423.28	\$77,713.67	\$170,229.16	\$9,668.00	\$13,274.05	\$1,160.00	\$44,480.96
WORCESTER,	145,986	44,492.87	2,757.69	34,078.70	—	3,552.65	1,533.73	878.03	1,037.32	—	654.75
FALL RIVER,	119,295	24,869.16	2,997.63	20,777.48	—	—	—	1,349.48	—	—	149.62
LOWELL,	108,204	16,003.31	1,847.30	6,903.01	—	3,075.03	1,799.53	1,200.00	1,497.97	299.90	1,240.52
CAMBRIDGE,	104,839	60,733.47	2,701.11	12,354.08	31,176.57	8,576.66	—	1,200.00	782.37	—	1,843.25
NEW BEDFORD,	96,652	40,670.52	—	30,580.20	—	4,192.35	1,784.56	946.44	730.13	—	—
LYNN,	89,336	33,172.21	616.52	11,435.67	15,630.31	920.75	201.95	1,200.00	1,959.30	475.78	731.93
SPRINGFIELD,	88,923	55,657.63	2,794.60	42,910.40	—	7,703.63	558.00	691.00	1,000.00	—	—
LAWRENCE,	85,892	23,329.98	1,886.47	13,324.82	—	—	2,637.38	1,450.00	1,799.58	1,016.00	1,165.73
SOMERVILLE,	77,236	35,450.38	—	8,476.52	17,964.05	3,805.21	1,397.74	425.00	3,351.86	—	30.00
HOLYOKE,	57,730	15,923.53	1,555.77	8,449.18	—	3,463.13	1,136.45	575.00	—	69.00	746.00
DROCKTON,	56,873	2,057.19	—	196.03	—	2,072.66	—	619.50	—	—	—
MALDEN,	44,404	20,042.46	122.69	1,587.78	11,805.15	5,431.90	—	488.00	48.49	—	1,158.45
HAYVERHILL,	44,115	9,444.70	1,590.50	6,201.99	—	952.21	—	325.00	45.00	—	400.00
SALEM,	43,697	9,376.82	306.84	6,656.77	—	1,632.61	—	800.00	389.60	—	191.00
NEWTON,	39,806	28,795.85	1,392.67	4,317.71	19,754.95	1,864.18	460.34	619.00	—	—	300.00
FITCHBURG,	37,826	5,037.98	—	2,110.69	—	2,534.44	—	415.00	305.40	—	292.45
TAUNTON,	34,259	1,714.36	—	835.55	—	—	379.56	450.00	24.00	—	25.25
EVERETT,	33,484	13,572.71	65.32	1,892.37	8,982.52	116.00	—	375.00	2,141.00	—	10.00
QUINCY,	32,642	10,354.52	—	973.47	7,763.05	676.00	428.00	500.00	4.00	—	—
CHELSEA,	32,452	14,148.26	—	1,853.13	8,354.26	1,357.23	—	300.00	601.83	—	1,481.76
PITTSFIELD,	32,121	2,659.70	—	1,108.10	—	101.60	—	300.00	750.00	—	400.00
WALTHAM,	27,834	11,045.96	25.00	2,208.05	6,450.34	1,396.06	241.51	425.00	300.00	—	—
CHICOPEE,	25,401	1,423.01	—	749.75	—	323.26	—	300.00	50.00	—	—
GLOUCESTER,	24,398	2,249.41	—	918.05	—	339.05	186.31	330.00	—	—	456.00
MEDFORD,	23,150	14,712.28	—	2,147.78	12,104.50	—	—	400.00	—	—	—
NORTH ADAMS,	22,019	841.41	—	474.91	—	—	—	350.00	—	—	16.50
NORTHAMPTON,	19,431	1,291.90	—	866.90	—	—	—	200.00	—	—	253.00
BEVERLY,	18,650	2,873.83	63.68	823.16	—	362.74	651.00	450.00	500.00	—	23.25
MELROSE,	15,715	7,345.13	103.67	1,716.50	4,382.46	16.50	365.80	324.99	369.24	—	65.97
WOBURN,	15,308	4,772.04	—	406.36	3,156.06	229.62	—	450.00	500.00	—	30.00
NEWBURYPORT,	14,949	1,440.27	—	890.45	—	210.82	—	300.00	—	—	39.00
MARLBOROUGH,	14,579	5,212.57	—	840.65	—	—	—	300.00	—	—	4,071.92
33 Cities,	2,295,889	\$1,604,453.84	\$62,430.74	\$595,074.57	\$501,007.50	\$132,820.01	\$190,041.02	\$28,368.87	\$31,461.14	\$3,020.68	\$60,229.31

TABLE VII. — *Maintenance of Departments — Concluded.*
10. *Unclassified.*

CITIES.	Population of 1910	A TOTAL EX- PENSES	B Damage Settlements	C Printing and Stationery	D City Clocks	E Ice for Drink- ing Fountains	F All Other
BOSTON,	670,555	\$105,148.31	\$30,012.35	\$36,900.86	\$357.74	\$3,646.11	\$34,231.25
WORCESTER,	145,986	6,962.34	1,791.12	3,347.63	150.00	1,562.59	111.00
FALL RIVER,	119,295	13,591.51	10,166.96	1,243.52	57.08	244.20	1,879.75
LOWELL,	106,294	7,818.94	3,265.82	753.14	50.00	—	3,749.98
CAMBRIDGE,	104,839	7,774.59	4,388.73	1,710.46	147.50	712.65	815.25
NEW BEDFORD,	96,652	2,348.52	1,359.75	559.45	389.84	—	48.48
LYNN,	89,236	7,493.93	3,958.84	1,361.99	150.00	—	2,023.10
SPRINGFIELD,	88,926	8,219.37	5,040.90	2,965.92	55.00	157.55	—
LAWRENCE,	85,892	16,503.27	9,035.63	366.50	—	—	7,101.14
SOMERVILLE,	77,236	4,218.96	2,725.00	1,425.74	—	—	68.22
HOLYOKE,	57,730	2,859.74	620.00	894.60	—	231.66	1,113.48
BROCKTON,	56,878	5,582.22	2,835.14	1,317.96	—	—	1,429.12
MAIDEN,	44,404	3,982.32	426.18	530.72	—	—	3,025.42
HAYRHILL,	44,115	3,224.51	2,458.16	154.87	423.96	—	187.52
SALEM,	43,697	10,434.40	9,109.38	1,036.50	140.50	—	148.02
NEWTON,	39,806	596.06	216.48	379.58	—	—	—
FITCHBURG,	37,826	2,705.27	293.00	2,289.53	121.50	—	1.24
TAUNTON,	34,259	3,533.78	2,746.01	787.77	—	—	—
EVERETT,	33,484	860.98	250.00	573.48	37.50	—	—
QUINCY,	32,642	1,981.86	1,341.16	590.70	50.00	—	—
CHELSEA,	32,452	4,007.00	2,141.32	335.00	—	—	1,530.68
PITTSFIELD,	32,121	2,051.76	973.02	750.76	125.00	—	902.98
WALTHAM,	27,534	1,897.81	350.00	1,504.46	43.35	—	—
CHICOPEE,	25,401	1,122.79	45.00	740.50	—	—	227.29
GLOUCESTER,	24,338	5,874.02	80.00	789.68	—	—	5,013.34
MEDFORD,	23,150	2,419.52	895.22	701.56	—	200.00	622.74
NORTH ADAMS,	22,019	1,917.12	473.40	773.96	—	—	669.77
NORTHAMPTON,	19,431	2,183.23	1,035.00	845.11	303.12	—	—
BEVERLY,	18,650	4,201.15	1,985.00	2,175.20	48.38	—	292.02
MELROSE,	15,715	2,083.87	75.00	654.41	59.25	41.00	1,224.21
WOBURN,	15,308	4,333.97	3,425.00	820.88	—	—	58.09
NEWBURYPORT,	14,949	2,119.53	—	469.53	75.00	—	1,573.00
MARLBOROUGH,	14,579	3,960.00	888.19	634.92	—	—	2,436.89
33 Cities,	2,295,889	\$253,872.65	\$103,406.76	\$70,377.88	\$2,776.27	\$6,795.76	\$70,515.98

TABLE VIII. — *Maintenance of Public Service Enterprises, Cemeteries, and Invested Funds.*

CITIES.

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CITIES.	Population of 1910	A. PUBLIC SERVICE ENTERPRISES							B	C
		TOTAL EXPENSES	ELECTRIC LIGHT		WATER		ALL OTHER			
			Maintenance and Operation	Maintenance and Operation	Maintenance and Operation	Metropolitan Water Maintenance	Markets	Scales	Docks and Wharves		Miscella- neous
BOSTON,	670,585	\$1,463,002.37	—	\$675,419.11	\$300,458.15	\$12,760.81	\$348.28	—	\$474,016.02	\$6,413.10
WORCESTER,	145,986	76,815.73	—	76,421.48	—	—	394.25	—	—	11.43
FALL RIVER,	119,295	66,415.16	—	65,267.23	—	—	22.94	\$1,124.99	—	225.00
LOWELL,	106,294	140,600.95	—	139,793.75	—	—	807.20	—	—	115.00
CAMBRIDGE,	104,839	80,814.89	—	80,800.80	—	—	14.09	—	—	627.50
NEW BEDFORD,	96,652	52,301.11	—	51,502.53	—	—	—	798.58	—	446.50
LYNN,	89,336	92,377.20	—	92,377.20	—	—	—	—	—	3,560.00
SPRINGFIELD,	88,926	149,263.77	—	149,263.77	—	—	—	—	—	302.50
LAWRENCE,	85,892	78,502.61	—	78,502.61	—	—	—	—	—	16,752.59
SOMERVILLE,	77,236	50,438.16	—	32,225.88	18,212.28	—	—	—	—	—
HOLYOKE,	57,730	342,929.80	1 \$962,084.70	80,845.10	—	—	—	—	—	100.00
BROCKTON,	56,878	43,268.43	—	43,268.43	—	—	—	—	—	25.00
MALDEN,	44,404	21,414.52	—	14,414.18	7,000.34	—	—	—	—	370.74
HAVERHILL,	44,115	23,791.59	—	23,755.68	—	—	35.91	—	—	162.78
SALEM,	43,697	38,543.50	—	37,573.23	—	183.21	787.15	—	—	104.00
NEWTON,	39,806	25,133.10	—	24,078.93	1,054.17	—	—	—	—	64.00
FITCHBURG,	37,826	60,021.47	—	60,021.47	—	—	—	—	—	—
TAUNTON,	34,259	94,513.12	—	35,208.33	—	—	—	—	—	416.50
EVERETT,	33,484	22,234.59	—	14,632.84	7,601.75	—	—	—	—	—
QUINCY,	32,642	19,502.05	—	11,070.71	8,431.34	—	—	—	—	1,004.18
CHELSEA,	32,452	23,321.80	—	15,425.61	7,896.19	—	—	—	—	100.00
PITTSFIELD,	32,121	23,160.05	—	23,160.05	—	—	—	—	—	—
WALTHAM,	27,834	36,588.15	—	36,207.23	—	—	380.92	—	—	25.00
CHICPEE,	25,401	56,210.42	—	17,485.91	—	—	—	—	—	—
GLOUCESTER,	24,398	24,277.65	—	24,270.47	—	—	7.18	—	—	—
MEDFORD,	23,150	14,272.07	—	8,862.42	5,409.65	—	—	—	—	500.00
NORTH ADAMS,	22,019	9,166.93	—	8,414.28	—	—	752.65	—	—	4,636.31
NORTHAMPTON,	19,431	21,002.33	—	9,607.00	—	—	—	—	11,394.73	300.00
BEVERLY,	18,650	27,737.25	—	27,737.25	—	—	—	—	—	402.37
MELROSE,	15,715	16,380.67	—	13,123.31	3,250.21	—	7.15	—	—	392.63
WOBURN,	15,308	21,003.03	—	21,003.03	—	—	—	—	—	110.00
NEWBURYPORT,	14,949	14,883.50	—	14,883.50	—	—	—	—	—	312.38
MARLBOROUGH,	14,579	10,670.88	—	10,670.88	—	—	—	—	—	35.00
33 Cities,	2,295,989	\$3,240,558.94	\$360,114.90	\$2,017,294.80	\$359,314.08	\$12,944.02	\$3,557.72	\$1,923.57	\$485,410.75	\$16,135.88

1 Includes \$117,536.50 for gas.

TABLE IX. — *Summary of Maintenance.*

CITIES.	TOTAL EXPENSES	B. DEPARTMENTAL					
		General Government	Protection of Persons and Property	Health and Sanitation	Highways	Charities	Soldiers' Benefits
BOSTON,	\$18,409,327.00	\$1,067,039.48	\$3,997,823.98	\$2,032,274.95	\$2,359,466.98	\$1,138,264.95	\$218,538.87
WORCESTER,	2,422,315.78	128,513.67	472,461.64	242,863.16	331,983.81	181,215.37	39,334.81
FALL RIVER,	1,611,283.34	97,709.55	343,587.51	162,758.40	222,379.59	140,205.49	20,650.42
LOWELL,	1,518,171.14	101,202.56	351,237.50	123,757.88	232,337.91	86,571.65	40,822.36
CAMBRIDGE,	1,744,311.72	120,740.31	341,139.62	232,180.41	243,202.77	57,735.76	27,616.26
NEW BEDFORD,	1,450,939.74	96,210.09	313,852.45	178,996.43	194,254.25	63,774.46	44,703.63
LYNN,	1,258,080.91	78,045.95	247,519.25	121,782.63	141,639.71	52,290.35	58,999.00
SPRINGFIELD,	1,779,986.80	77,780.17	339,584.46	172,109.60	256,749.12	53,928.80	19,548.53
LAWRENCE,	1,217,032.74	56,553.15	225,266.07	139,409.49	202,339.68	83,975.70	12,936.26
SOMERVILLE,	1,142,310.03	73,304.99	203,829.79	150,669.02	124,486.05	30,518.03	42,185.57
HOLYOKE,	1,107,756.32	66,443.09	197,524.02	59,049.03	86,696.88	63,399.74	4,017.00
BROCKTON,	815,716.59	52,636.50	167,882.04	76,407.62	89,873.33	40,971.66	29,797.42
MALDEN,	660,799.10	56,699.96	113,541.77	62,432.31	80,356.64	29,536.52	15,562.85
HAVERHILL,	615,419.20	48,562.50	108,094.53	41,103.67	79,280.87	43,572.25	37,505.31
SALEM,	632,092.16	37,792.11	124,821.37	59,338.96	38,403.95	39,460.67	30,307.87
NEWTON,	998,850.84	71,806.35	219,564.25	97,408.89	152,075.21	29,877.70	4,642.50
FITCHBURG,	571,609.85	33,226.77	98,748.63	36,239.17	93,871.41	65,025.45	13,491.96
TAUNTON,	515,858.88	34,839.86	104,153.42	29,394.16	52,878.59	23,620.66	13,259.49
EVERETT,	463,886.44	36,299.54	80,755.22	36,110.31	48,503.08	12,229.41	9,318.00
QUINCY,	492,677.40	38,262.80	83,827.71	51,553.64	70,093.90	19,037.37	8,292.00
CHELSEA,	519,157.15	53,303.63	124,289.29	44,502.27	54,865.34	21,152.68	15,400.27
PITTSFIELD,	433,664.36	31,953.47	69,435.09	26,530.10	85,325.07	21,844.92	10,351.00
WALTHAM,	435,651.76	29,746.39	79,944.53	49,735.20	57,000.61	17,655.92	10,009.00
CHICPEE,	317,043.28	19,824.57	49,009.12	12,211.33	47,628.55	19,948.76	5,287.83
GLOUCESTER,	465,804.07	36,315.61	115,509.76	14,319.16	87,810.74	34,152.64	18,762.80
MEDFORD,	418,094.96	30,358.68	71,339.27	32,069.69	74,797.17	12,688.39	7,979.74
NORTH ADAMS,	276,902.15	22,003.74	46,190.92	17,696.99	46,524.63	16,087.25	4,779.82
NORTHAMPTON,	288,765.46	16,395.90	36,667.34	11,007.39	47,263.97	14,823.14	6,105.12
BEVERLY,	410,934.04	26,510.04	74,961.98	17,325.63	79,403.23	16,238.05	16,526.61
MELROSE,	273,621.38	23,376.99	34,565.21	23,390.64	37,723.80	9,096.46	7,338.42
WOBURN,	256,828.87	16,452.71	47,150.13	18,623.14	39,415.80	13,764.89	6,225.30
NEWBURYPORT,	222,323.47	13,947.69	42,336.36	10,734.96	36,550.98	15,848.82	20,406.36
MALBOROUGH,	214,115.11	16,550.32	44,898.22	9,650.64	29,628.30	12,730.63	8,704.09
33 Cities,	\$43,991,342.04	\$2,727,603.84	\$8,993,542.45	\$4,394,207.17	\$5,924,791.92	\$2,481,831.64	\$829,406.46

TABLE IX. — *Summary of Maintenance — Concluded.*

CITIES.	B. DEPARTMENTAL — Concluded				C	D	E
	Education	Libraries	Recreation	Unclassified			
BOSTON,	\$4,486,895.33	\$373,116.62	\$1,081,073.42	\$105,148.31	\$1,463,002.37	\$89,268.94	\$6,413.10
WORCESTER,	770,275.15	54,587.74	44,492.87	6,962.34	76,815.73	22,493.06	11.43
FALL RIVER,	464,223.64	28,059.40	24,869.16	13,501.51	66,415.16	26,508.32	225.00
LOWELL,	417,696.93	20,564.08	16,003.31	7,818.94	140,600.95	9,422.37	115.00
CAMBRIDGE,	325,004.17	29,671.29	60,733.47	7,774.59	80,814.88	17,070.98	627.50
NEW BEDFORD,	385,038.78	37,049.97	40,670.82	2,348.52	52,301.11	41,323.03	446.50
LYNN,	341,807.22	21,780.44	33,172.21	92,433.93	92,377.20	37,023.02	3,560.00
SPRINGFIELD,	579,773.15	47,069.70	55,657.63	8,219.37	149,263.77	37,023.02	302.50
LAWRENCE,	340,351.86	19,032.09	23,329.98	16,503.27	78,502.61	10,752.59	—
SOMERVILLE,	393,086.74	33,642.34	35,450.38	4,218.96	50,438.16	—	—
HOLYOKE,	256,881.49	13,000.00	15,025.53	2,859.74	342,929.80	—	100.00
BROCKTON,	286,374.69	14,922.71	2,957.19	5,582.22	43,298.43	4,517.78	25.00
MALDEN,	230,262.47	16,537.29	20,642.46	3,952.32	21,414.52	10,652.25	370.74
HAVERHILL,	201,083.22	18,533.28	9,444.70	3,224.51	23,791.59	399.99	162.78
SALEM,	171,061.19	13,067.79	9,976.82	10,434.40	38,543.59	8,779.44	104.00
NEWTON,	341,498.84	27,691.20	28,708.85	596.06	25,133.10	283.89	64.00
FITCHBURG,	144,297.59	9,234.48	5,687.98	2,705.27	60,021.47	8,459.67	—
TAUNTON,	141,783.41	10,345.96	1,714.36	3,533.78	94,513.12	5,405.37	416.50
EVERETT,	189,315.83	8,157.59	13,572.71	860.98	22,224.59	6,523.58	—
QUINCY,	170,417.52	12,227.14	11,045.96	1,931.86	19,502.05	6,062.71	1,004.18
CHELSEA,	159,392.92	4,673.69	14,148.26	4,007.00	23,321.80	—	100.00
PITTSFIELD,	151,353.20	9,000.00	2,659.70	2,051.76	23,160.05	—	—
WALTHAM,	118,971.70	10,165.48	11,423.01	1,897.81	36,588.15	12,866.01	25.00
CHICOPEE,	96,114.32	5,827.57	1,423.01	1,012.79	56,210.42	2,545.01	—
GLOUCESTER,	126,223.82	14.25	2,249.41	5,874.02	24,277.65	294.21	—
MEDFORD,	137,906.18	9,855.26	14,712.28	2,419.52	14,272.07	9,196.71	500.00
NORTH ADAMS,	100,712.98	7,339.05	841.41	1,917.12	9,166.93	4,636.31	—
NORTHAMPTON,	105,433.12	24,703.70	1,291.90	2,183.23	21,002.33	1,588.32	300.00
BEVERLY,	131,816.30	6,424.96	2,873.83	4,201.15	27,737.25	6,512.64	402.37
MELROSE,	99,766.92	6,236.85	7,345.13	2,053.87	16,380.67	5,753.79	392.63
WOBURN,	72,261.60	8,375.21	4,772.04	4,323.91	21,003.03	4,341.05	110.00
NEWBURYPORT,	55,270.82	8,436.80	1,440.27	2,119.53	14,883.50	312.38	35.00
MARLBOROUGH,	66,711.11	4,734.41	5,212.57	3,960.00	10,670.88	541.29	322.63
33 Cities,	\$12,259,664.21	\$914,128.43	\$1,604,453.84	\$253,872.65	\$3,240,568.94	\$351,144.61	\$16,135.88

STATISTICS OF MUNICIPAL FINANCES.

TABLE X. — *Interest Payments.*

CITIES.	A TOTAL EXPENSES	B Temporary Loans (including Tax Loans)	C General Loans	D Trust Funds Used	E Public Service Enterprise Loans	F Cemetery Loans	G. METROPOLITAN ASSESSMENTS			H State Assessments for Grade Crossings	I All Other
							Sewer	Park	Water		
BOSTON,	\$5,663,537.91	\$55,767.82	\$3,242,681.84	—	\$746,273.95	\$4,730.00	\$152,935.04	\$342,030.10	\$1,102,450.35	\$16,054.86	\$807.95
WORCESTER,	377,234.36	18,267.95	214,033.78	—	144,825.00	—	—	—	—	107.63	—
FALL RIVER,	247,864.82	5,950.92	185,634.17	\$7,029.77	46,970.00	—	—	—	—	2,279.96	—
LOWELL,	177,082.27	37,827.59	93,991.35	2,100.00	43,103.33	—	—	—	—	—	—
CAMBRIDGE,	523,966.55	3,079.44	296,178.22	1,500.00	137,127.42	245.00	45,077.95	39,674.52	—	484.00	—
NEW BEDFORD,	277,327.87	16,982.67	190,681.10	8,390.10	59,520.00	—	—	—	—	2,354.00	—
LYNN,	216,713.24	34,912.12	106,409.54	—	64,528.25	—	—	10,863.33	—	—	—
SPRINGFIELD,	292,364.15	2,388.02	116,888.63	—	83,087.50	—	—	—	—	—	—
LAWRENCE,	121,224.06	26,306.28	61,982.84	3,520.94	29,420.00	—	—	—	—	—	—
SOMERVILLE,	181,407.79	17,773.31	55,940.28	—	2,080.00	—	25,835.72	12,186.59	60,825.45	766.44	—
HOLYOKE,	135,341.53	19,802.85	69,527.17	—	46,011.51	—	—	—	—	2,201.22	—
BROCKTON,	150,021.50	27,652.89	57,001.00	—	63,166.39	—	—	—	—	120.07	—
MALDEN,	143,406.04	13,369.01	62,907.11	—	15,680.00	—	17,781.23	7,802.57	25,086.00	—	—
HAYVERHILL,	99,236.26	13,232.31	46,191.00	—	38,440.00	—	—	—	—	1,372.95	—
SALEM,	51,317.34	6,822.53	39,225.18	—	5,206.25	63.38	—	—	—	—	—
NEWTON,	321,769.63	19,940.67	185,356.24	140.00	54,197.50	—	42,431.09	13,783.85	3,868.03	2,053.25	—
FITCHBURG,	70,559.18	8,592.30	37,267.15	2,619.05	22,013.33	—	—	—	—	67.35	—
TAUNTON,	101,465.66	8,763.48	44,049.05	1,363.74	47,287.78	—	—	—	—	1.61	—
EVERETT,	119,968.14	13,126.33	53,019.41	—	8,900.00	72.50	10,803.33	6,891.84	27,892.73	162.00	—
QUINCY,	16,848.74	16,063.12	45,961.17	—	25,980.50	210.00	16,067.88	5,629.37	30,936.70	—	—
CHELSEA,	169,637.96	4,498.65	107,973.56	—	12,000.00	—	10,072.86	6,119.79	28,973.10	—	—
PITTSFIELD,	61,534.90	5,385.38	34,445.83	—	21,703.69	—	—	—	—	—	—
WALTHAM,	72,458.72	5,281.36	27,425.00	92.50	19,765.00	455.00	14,996.08	4,473.18	—	—	—
CHICOPPEE,	29,974.07	6,738.19	11,353.38	—	11,882.50	—	—	—	—	—	—
GLOUCESTER,	72,232.71	12,411.71	19,692.11	—	40,128.89	—	—	—	—	—	—
MEDFORD,	116,079.23	12,153.21	57,253.59	—	7,740.00	720.00	9,592.28	8,763.91	19,849.40	—	6.84
NORTH ADAMS,	35,038.80	5,796.05	20,632.54	144.89	7,106.89	—	—	—	—	—	1,358.43
NORTHAMPTON,	21,015.44	4,146.71	11,503.73	—	5,285.00	—	—	—	—	80.00	—
BEVERLY,	85,401.38	6,739.23	54,927.15	—	23,735.00	—	—	—	—	—	—
MELROSE,	79,580.37	8,407.46	38,041.93	920.87	10,498.06	—	6,747.28	3,038.94	11,925.83	—	—
WOBURN,	28,333.47	5,190.89	13,349.83	—	3,010.00	—	4,594.30	2,188.45	—	—	—
NEWBURYPORT,	36,463.62	3,194.24	20,816.88	—	12,452.50	—	—	—	—	—	—
MARLBOROUGH,	49,492.74	6,627.05	21,805.69	—	21,080.00	—	—	—	—	—	—
33 Cities,	\$10,179,930.45	\$453,785.74	\$5,643,546.45	\$27,881.86	\$1,879,286.24	\$6,495.88	\$356,935.69	\$463,506.44	\$1,318,413.59	\$28,105.34	\$1,973.22

DIVISION D.

INDEBTEDNESS.

TABLE XI. — *Outstanding Indebtedness Classified by Character of Obligation — 1910.*

CITIES.	Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	TEMPORARY LOANS		Warrants or Orders
						Tax	Other	
BOSTON,	\$111,193,156 00	\$89,748,956 00	—	\$21,301,200 00	\$143,000 00	—	—	—
WORCESTER,	10,251,601 35	6,179,625 00	—	3,850,000 00	—	—	—	\$221,976 35
FALL RIVER,	7,293,243 00	5,909,750 00	\$133,493 00	1,250,000 00	—	—	—	—
LOWELL,	4,122,490 00	2,285,290 00	36,000 00	1,151,200 00	—	\$700,000 00	—	—
CAMBRIDGE,	11,457,650 00	8,185,050 00	25,000 00	3,247,600 00	—	—	—	—
NEW BEDFORD,	7,409,835 83	5,412,938 71	43,894 93	1,820,000 00	—	—	—	133,062 19
LYNN,	5,024,100 00	2,775,600 00	—	1,648,500 00	—	600,000 00	—	—
SPRINGFIELD,	6,345,100 00	3,882,100 00	—	2,463,000 00	—	—	—	—
LAWRENCE,	3,180,442 59	1,924,200 00	96,147 00	754,000 00	—	350,000 00	—	65,095 59
SOMERVILLE,	1,850,000 00	1,450,000 00	—	50,000 00	—	350,000 00	—	—
HOLYOKE,	3,456,300 00	1,854,000 00	—	1,302,300 00	—	300,000 00	—	—
BROCKTON,	3,631,750 00	1,531,750 00	—	1,650,000 00	—	450,000 00	—	—
MALDEN,	2,166,400 00	1,568,100 00	300 00	348,000 00	—	250,000 00	—	—
HAYRHILL,	2,489,480 12	1,373,480 12	—	956,000 00	—	160,000 00	—	—
SALEM,	1,244,550 00	1,022,750 00	—	120,500 00	1,300 00	100,000 00	—	—
NEWTON,	6,434,985 44	4,773,800 00	3,500 00	1,271,000 00	—	345,000 00	—	41,685 44
FITCHBURG,	1,754,086 44	983,917 00	48,649 44	562,000 00	—	150,000 00	\$54,500 00	—
TAUNTON,	2,421,075 00	1,131,500 00	36,575 00	1,201,000 00	—	52,000 00	—	—
EVERT,	1,835,478 00	1,359,478 00	—	200,000 00	1,000 00	275,000 00	—	—
QUINT,	2,276,845 00	1,298,345 00	—	665,500 00	3,000 00	370,000 00	—	—
CHELSEA,	3,205,171 00	2,565,900 00	—	300,000 00	—	339,271 00	—	—
PITTSFIELD,	1,573,140 40	882,140 40	—	641,000 00	—	50,000 00	—	—
WALTHAM,	1,270,204 50	699,680 00	4,224 50	405,000 00	11,300 00	60,000 00	—	—
CHICOPEE,	1,676,700 00	374,700 00	—	277,000 00	—	85,000 00	—	—
GLOUCESTER,	1,836,700 00	525,600 00	—	1,078,000 00	—	233,100 00	—	—
MEDFORD,	1,891,976 96	1,445,976 96	—	183,000 00	18,000 00	245,000 00	—	—
NORTH ADAMS,	945,007 80	649,210 02	4,547 78	226,250 00	—	65,000 00	—	—
NORTHAMPTON,	438,300 00	258,500 00	—	138,000 00	—	40,000 00	—	—
BEVERLY,	2,094,000 00	1,434,000 00	—	593,000 00	—	67,000 00	—	—
MELROSE,	1,330,461 93	891,017 55	24,844 38	253,000 00	—	161,600 00	—	—
WOBURN,	523,915 49	348,750 00	—	85,500 00	—	89,665 49	—	—
NEWBURYPORT,	932,250 00	566,250 00	—	341,000 00	—	25,000 00	—	—
MARLBOROUGH,	1,199,801 84	558,756 02	—	526,000 00	—	115,000 00	—	45 82
33 Cities,	\$213,765,178 69	\$155,636,110 78	\$457,116 03	\$50,948,550 00	\$177,600 00	\$6,027,636 49	\$56,300 00	\$461,865 39

¹ Includes \$100,000 trust funds used for water construction; also \$82,000 wharf bonds.² Anticipation of state aid for Smith's Agricultural School and Northampton School of Industries.

TABLE XII. — *Relation of Indebtedness to Valuation — 1910.*

NOTE. The valuation given in this table is the assessor's valuation of real and personal property, as of May 1, 1910, exclusive of the non-resident bank stock. This valuation is returned annually to the Tax Commissioner, and the figures are taken from his report for 1910 (pages 550-553). The report to the Tax Commissioner does not include supplementary assessments, and this accounts for the difference between the valuation given in city documents and that reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table XI, which includes *funded or fixed* debt and also temporary debt. If the amount of tax loans, temporary loan in anticipation of State Aid (see foot-note 2, Table XI), and warrants or orders is deducted from the total debt shown in Table XI, the result will give the funded or fixed debt shown in Table XII.

CITIES.	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1910	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 CAMBRIDGE, . . .	104,839	7.02	\$110,796,735	\$11,457,650.00	\$3,680,447.56	\$7,777,202.44
2 GLOUCESTER, . . .	24,398	6.75	23,739,498	1,603,600.00	-	1,603,600.00
3 NEW BEDFORD, . . .	96,652	6.44	83,906,051	7,276,773.64	1,873,676.26	5,403,097.38
4 TAUNTON, . . .	34,259	6.44	22,780,761	2,369,075.00	902,827.61	1,466,247.39
5 CHELSEA, . . .	32,452	6.43	25,720,100	2,865,900.00	1,212,171.00	1,653,729.00
6 PITTSFIELD, . . .	32,121	6.10	24,979,745	1,523,140.40	-	1,523,140.40
7 BROCKTON, . . .	56,878	6.02	43,353,741	3,181,750.00	571,837.45	2,609,912.55
8 QUINCY, . . .	32,642	5.88	32,456,380	1,906,845.00	-	1,906,845.00
9 HOLYOKE, . . .	57,730	5.44	49,862,240	3,156,300.00	443,198.21	2,713,101.79
10 FALL RIVER, . . .	119,295	5.35	92,488,520	7,293,243.00	2,342,191.07	4,951,051.93
11 NORTH ADAMS, . . .	22,019	5.35	16,459,242	880,007.80	-	880,007.80
12 HAVERHILL, . . .	44,115	5.22	32,929,962	2,329,480.12	611,471.35	1,718,008.77
13 BOSTON, . . .	670,585	5.14	1,393,765,423	111,193,156.00	39,530,390.02	71,662,765.98
14 NEWTON, . . .	39,806	4.66	73,587,510	6,048,300.00	2,621,772.64	3,426,527.36
15 SPRINGFIELD, . . .	88,926	4.62	119,081,778	6,345,100.00	842,991.90	5,502,108.10
16 MARLBOROUGH, . . .	14,579	4.54	10,423,083	1,084,756.02	611,283.67	473,472.35
17 CHICOPEE, . . .	25,401	4.45	13,309,680	591,700.00	-	591,700.00
18 NEWBURYPORT, . . .	14,949	4.43	15,242,057	907,250.00	232,466.64	674,783.36
19 LYNN, . . .	89,336	4.33	72,648,640	4,424,100.00	1,278,582.31	3,145,517.69
20 WORCESTER, . . .	145,986	4.18	141,212,607	10,029,623.00	4,120,404.98	5,909,220.02
21 EVERETT, . . .	33,484	4.14	27,777,700	1,560,478.00	409,731.81	1,150,746.19
22 LAWRENCE, . . .	85,892	3.92	65,446,007	2,774,347.00	206,523.98	2,567,823.02
23 WOBURN, . . .	15,308	3.78	11,491,511	434,250.00	-	434,250.00
24 FITCHBURG, . . .	37,826	3.64	30,122,175	1,604,066.44	506,275.56	1,097,790.88
25 MELROSE, . . .	15,715	3.59	16,463,865	1,168,861.93	577,407.52	591,454.41
26 SALEM, . . .	43,697	3.41	33,525,900	1,144,550.00	-	1,144,550.00
27 MALDEN, . . .	44,404	3.26	40,491,384	1,916,400.00	596,564.66	1,319,835.34
28 BEVERLY, . . .	18,650	3.23	35,643,475	2,027,000.00	877,411.16	1,149,588.84
29 LOWELL, . . .	106,294	3.00	79,844,448	3,422,490.00	1,030,189.95	2,392,300.05
30 MEDFORD, . . .	23,150	2.41	23,683,100	1,646,976.96	1,076,142.95	570,834.01
31 NORTHAMPTON, . . .	19,431	2.33	14,754,111	396,500.00	52,056.09	344,443.91
32 SOMERVILLE, . . .	77,236	2.26	66,376,338	1,500,000.00	-	1,500,000.00
33 WALTHAM, . . .	27,834	2.20	26,104,365	1,210,204.50	635,225.81	574,978.69
33 Cities, . . .	2,295,889	4.89	\$2,870,468,132	\$207,273,876.81	\$66,843,242.16	\$140,430,634.65

TABLE XIII. — *Debt Transactions for 1910 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table XIV on page 68. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 4 to 23, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes, excepting in the city of Pittsfield, where \$133,000 of water bonds were refunded.

CITIES.	INCURRED						CANCELLED						
	General Loans	Public Service Enterprise Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders
Boston, . . .	\$3,615,500.00	\$1,000,000.00	\$4,100,000.00	—	—	—	\$172,750.00	\$374,000.00	—	\$4,100,000.00	—	—	—
Worcester, . . .	740,000.00	35,000.00	930,000.00	—	—	\$221,976.35	85,000.00	—	—	980,000.00	—	—	\$220,259.23
Fall River, . . .	1,199,500.00	—	350,000.00	—	\$6,141.00	—	167,000.00	—	—	350,000.00	—	—	—
Lowell, . . .	181,000.00	60,000.00	1,300,000.00	—	—	—	273,914.20	15,200.00	—	1,300,000.00	—	—	—
Cambridge, . . .	479,800.00	16,500.00	235,000.00	—	—	—	51,000.00	520,500.00	\$7,000.00	395,000.00	—	—	—
New Bedford, . . .	969,938.71	250,000.00	965,000.00	—	—	133,062.19	196,581.83	—	—	965,000.00	—	—	—
Lynn, . . .	283,800.00	—	1,200,000.00	—	—	—	282,900.00	10,000.00	—	1,125,000.00	—	—	—
Springfield, . . .	740,000.00	378,000.00	250,000.00	—	—	—	88,200.00	10,000.00	—	250,000.00	—	—	—
Lawrence, . . .	471,000.00	—	1,200,000.00	—	5,020.00	65,095.59	177,600.00	2,000.00	—	1,065,000.00	—	—	—
Somerville, . . .	160,000.00	—	650,000.00	—	—	—	157,000.00	6,000.00	—	650,000.00	—	—	—
Holyoke, . . .	363,000.00	125,000.00	750,000.00	—	—	—	245,000.00	42,100.00	—	700,000.00	—	—	—
Brockton, . . .	185,000.00	37,500.00	823,000.00	—	—	—	131,450.00	90,000.00	—	512,000.00	—	—	—
Malden, . . .	71,000.00	—	615,000.00	—	—	—	67,400.00	120,000.00	—	565,000.00	—	—	—
Haverhill, . . .	367,000.00	—	450,000.00	—	—	—	100,600.00	5,000.00	1,300.00	450,000.00	—	—	—
Salem, . . .	78,000.00	5,000.00	400,000.00	—	—	—	66,850.00	17,500.00	—	300,000.00	—	—	—
Newton, . . .	34,000.00	—	1,645,000.00	—	—	41,576.20	51,000.00	104,000.00	—	1,600,000.00	—	—	—
Fitchburg, . . .	108,000.00	25,000.00	350,000.00	\$54,500.00	3,950.00	—	90,073.23	4,000.00	—	350,000.00	\$133,000.00	—	44,417.97
Taunton, . . .	59,500.00	20,000.00	427,000.00	—	4,225.00	—	64,900.00	45,000.00	—	405,000.00	—	—	—
Everett, . . .	119,800.00	—	335,000.00	—	—	—	92,275.00	—	1,000.00	333,000.00	—	—	—
Quincy, . . .	199,015.00	50,000.00	445,000.00	—	—	—	131,675.00	—	3,000.00	500,000.00	—	—	—
Chelsea, . . .	142,700.00	—	464,798.00	—	—	—	42,700.00	—	—	345,628.00	—	—	—
Pittsfield, . . .	195,500.00	237,000.00	250,000.00	—	—	—	195,700.00	153,000.00	—	250,000.00	—	—	—
Waltham, . . .	—	—	260,000.00	—	—	—	39,540.00	11,000.00	3,700.00	265,000.00	—	—	—
Chicopee, . . .	67,000.00	20,000.00	275,000.00	—	3,774.00	—	34,500.00	23,500.00	—	250,000.00	—	—	—
Gloucester, . . .	70,000.00	—	383,100.00	—	—	—	65,475.00	51,000.00	—	383,100.00	—	—	—
Medford, . . .	45,100.00	—	425,000.00	—	—	—	26,500.00	14,000.00	—	355,000.00	—	—	—
North Adams, . . .	33,333.33	20,000.00	215,000.00	15,800.00	777.39	—	53,263.34	19,500.00	—	195,000.00	14,000.00	—	—
Northampton, . . .	500.00	—	190,000.00	—	—	—	54,000.00	13,000.00	—	190,000.00	—	—	—
Beverly, . . .	124,000.00	4,000.00	367,000.00	—	—	—	83,000.00	10,000.00	—	400,000.00	—	—	—
Melrose, . . .	61,903.74	10,000.00	282,800.00	—	2,713.50	—	30,425.23	2,000.00	—	277,966.43	—	\$17.37	—
Woburn, . . .	30,000.00	20,000.00	181,321.46	—	—	—	49,750.00	6,500.00	—	172,943.51	—	—	—
Newburyport, . . .	150,000.00	—	150,000.00	—	—	—	40,500.00	14,000.00	—	156,000.00	—	—	—
Marblehead, . . .	57,000.00	2,000.00	205,000.00	—	—	45.82	23,450.00	1,500.00	—	205,000.00	—	—	38.72
33 Cities, . . .	\$11,299,690.79	\$2,315,000.00	\$21,119,019.46	\$60,300.00	\$26,600.89	\$461,756.15	\$3,431,972.93	\$1,719,800.00	\$16,000.00	\$20,640,639.99	\$137,000.00	\$17.37	\$433,851.70

1 In anticipation of state aid for Smith's Agricultural School and Northampton School of Industries.

TABLE XIV. — *Sinking and Loan Fund Payments to the State — 1910.*

CITIES.	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
BOSTON,	\$660,124.14	\$32,042.77	\$578,081.37	\$44,308.03	\$121,023.99	\$112,744.35
WORCESTER,	124,048.17	124,048.17	—	—	—	—
FALL RIVER,	14,006.00	14,006.00	—	—	—	—
LOWELL,	45,673.75	6,100.00	39,573.75	25,520.16	14,053.59	—
CAMBRIDGE,	17,650.00	17,650.00	—	—	—	—
NEW BEDFORD,	3,836.82	—	3,836.82	—	3,836.82	—
LYNN,	—	—	—	—	—	—
SPRINGFIELD,	—	—	—	—	—	—
LAWRENCE,	—	—	—	—	—	—
SOMERVILLE,	51,211.75	2,687.72	48,524.03	14,026.48	8,879.03	25,018.52
HOLYOKE,	10,359.20	10,359.20	—	—	—	—
BROCKTON,	24,919.65	2,461.50	22,458.15	10,066.59	2,775.08	9,616.48
MALDEN,	8,857.02	8,857.02	—	—	—	—
HAVERTHILL,	25,321.43	8,408.98	16,912.45	9,425.49	6,038.82	1,448.14
SALEM,	2,007.28	2,007.28	—	—	—	—
NEWTON,	45.00	45.00	—	—	—	—
FITCHBURG,	19,064.28	675.00	18,989.28	6,116.13	2,430.50	10,442.65
TAUNTON,	17,138.46	—	17,138.46	3,569.26	1,986.93	11,582.27
EVERETT,	18,709.42	—	18,709.42	5,702.59	2,159.70	10,847.13
QUINCY,	—	—	—	—	—	—
CHELSEA,	—	—	—	—	—	—
PITTSFIELD,	4,911.25	—	4,911.25	3,331.31	1,579.94	—
WALTHAM,	—	—	—	—	—	—
CHICOPEE,	—	—	—	—	—	—
GLOUCESTER,	22,906.66	—	22,906.66	5,430.52	10,014.80	7,431.34
MEDFORD,	1,000.00	—	—	—	—	—
NORTH ADAMS,	—	—	—	—	—	—
NORTHAMPTON,	—	—	—	—	—	—
BEVERLY,	—	—	—	—	—	—
MELROSE,	9,358.09	—	9,358.09	3,819.86	1,073.36	4,464.87
WOBURN,	3,373.95	—	3,373.95	2,600.99	772.96	—
NEWBURYPORT,	—	—	—	—	—	—
MARLBOROUGH,	—	—	—	—	—	—
33 Cities,	\$1,085,122.32	\$280,348.64	\$804,773.68	\$134,517.41	\$176,660.52	\$493,595.75

TABLE XV. — *Method of Meeting Debt Requirements from Taxation — 1910.*

CITIES.	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
BOSTON,	\$2,724,334.66	\$40,750.00	\$2,023,460.52	\$660,124.14	1.50	74.27	24.23
WORCESTER,	425,596.72	—	301,548.55	124,048.17	—	70.85	29.15
FALL RIVER,	307,149.69	23,000.00	270,149.69	14,005.00	7.49	87.95	4.56
LOWELL,	319,614.20	289,114.20	30,500.00	—	90.45	9.54	—
CAMBRIDGE,	430,221.00	12,500.00	372,047.25	45,673.75	2.90	86.48	10.62
NEW BEDFORD,	304,230.83	148,581.83	137,999.00	17,650.00	48.84	45.36	5.80
LYNN,	301,488.82	59,900.00	237,752.00	3,836.82	19.87	78.86	1.27
SPRINGFIELD,	200,664.47	98,200.00	102,454.47	—	48.94	51.06	—
LAWRENCE,	200,549.32	179,600.00	20,949.32	—	89.55	10.45	—
SOMERVILLE,	214,211.75	163,000.00	—	51,211.75	76.09	—	23.91
HOLYOKE,	190,589.97	121,100.00	69,489.97	—	63.54	36.46	—
BROCKTON,	164,742.84	131,450.00	12,933.64	10,359.20	84.93	8.36	6.69
MALDEN,	107,169.65	67,400.00	14,850.00	24,919.65	62.89	13.86	23.25
HAVERHILL,	119,362.02	38,600.00	71,905.00	8,857.02	32.34	60.24	7.42
SALEM,	85,650.00	55,650.00	—	—	100.00	—	—
NEWTON,	198,321.43	55,000.00	118,000.00	25,321.43	27.73	59.50	12.77
FITCHBURG,	121,380.56	94,073.28	25,300.00	2,007.28	77.50	20.84	1.66
TAUNTON,	79,090.11	3,000.00	76,045.11	45.00	3.79	96.15	0.06
EVERETT,	127,309.90	180,275.00	29,370.62	19,664.28	61.48	23.07	15.45
QUINCY,	197,313.46	180,175.00	—	17,138.46	91.31	—	8.69
CHELSEA,	76,871.42	—	58,162.00	18,709.42	—	75.66	24.34
PITTSFIELD,	84,000.00	84,000.00	—	—	100.00	—	—
WALTHAM,	67,779.92	24,240.00	38,628.67	4,911.25	35.76	56.99	7.25
GLOUCESTER,	58,000.00	58,000.00	—	—	100.00	—	—
GLoucester,	116,475.00	116,475.00	—	—	100.00	—	—
MEDFORD,	119,225.07	2,000.00	94,318.41	22,906.66	1.68	79.11	19.21
NORTH ADAMS,	44,430.00	44,430.00	—	—	100.00	—	—
NORTHAMPTON,	50,000.00	44,000.00	5,000.00	1,000.00	88.00	10.00	2.00
BEVERLY,	116,000.00	93,000.00	23,000.00	—	80.17	19.83	—
MELROSE,	57,696.81	32,442.65	15,896.07	9,358.09	56.23	27.55	16.22
WOBURN,	59,623.95	56,250.00	—	3,373.95	94.34	—	5.66
NEWBURYPORT,	39,895.80	27,000.00	12,895.80	—	67.68	32.32	—
MALBOROUGH,	47,514.00	24,950.00	22,564.00	—	52.51	47.49	—
33 Cities,	\$7,746,493.37	\$2,476,156.96	\$4,185,214.09	\$1,085,122.32	31.96	54.03	14.01

DIVISION E.

CASH BALANCES.

TABLE XVI. — *Cash Balances.*

CITIES.	CASH AT BEGINNING OF 1910					CASH AT END OF 1910						
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
BOSTON,	\$6,849,308.59	\$3,481,396.76	\$2,452,575.62	—	\$721,902.39	\$193,433.82	\$9,612,111.82	\$6,483,315.17	\$2,779,760.02	—	\$136,580.22	\$212,456.41
WORCESTER,	466,970.76	415,379.36	37,336.69	—	14,254.71	—	353,577.58	294,407.26	47,104.98	—	12,065.34	—
FALL RIVER,	315,872.55	199,630.80	114,332.91	—	1,300.98	607.86	669,705.70	391,594.48	276,191.07	—	1,298.59	621.56
LOWELL,	204,993.97	194,544.75	2,307.02	—	8,052.20	—	206,850.40	198,119.11	5,019.55	—	3,711.74	—
CAMBRIDGE,	408,063.98	293,172.86	106,440.72	—	1,223.09	7,227.31	394,684.88	344,800.53	43,347.56	—	2,474.40	4,062.39
NEW BEDFORD,	227,206.20	198,433.80	879.48	—	20,576.94	7,315.98	333,490.00	300,484.04	363.27	—	20,940.57	11,702.12
LYNN,	345,825.23	239,310.75	97,005.54	\$197.51	9,112.03	200.40	209,507.95	174,103.83	27,482.31	\$1,018.75	5,718.16	1,184.90
SPRINGFIELD,	1,235,317.94	1,149,693.51	85,624.43	—	—	—	1,643,346.80	1,552,604.90	90,741.90	—	—	—
LAWRENCE,	13,091.14	10,120.50	2,871.13	—	99.51	—	161,189.90	110,965.69	50,123.98	—	100.23	—
SOMERVILLE,	112,839.55	111,855.84	—	—	165.93	817.78	107,788.97	106,752.80	—	—	218.39	817.78
HOLYOKE,	234,834.95	101,303.84	133,531.11	—	—	—	380,548.31	284,945.10	95,633.21	—	—	—
BROCKTON,	152,132.80	137,722.05	14,403.27	—	7.48	—	217,300.41	200,358.96	16,937.45	—	4.00	—
MALDEN,	76,260.27	60,436.83	1,060.26	—	14,763.18	—	54,559.50	40,458.77	4,701.50	—	9,399.23	—
HAVERTHILL,	111,449.71	110,136.99	1,050.84	—	261.88	—	123,401.53	122,632.11	6.13	—	98.07	—
SALEM,	56,941.72	45,999.75	—	—	9,996.45	945.52	97,005.70	87,882.43	3,111.73	—	8,351.15	772.12
NEWTON,	147,424.69	142,329.52	2,470.82	—	1,126.30	1,498.05	160,292.93	153,572.73	33,708.56	—	2,111.42	1,497.05
FITCHBURG,	120,970.55	44,072.65	73,513.13	—	3,192.79	191.98	81,568.31	44,078.52	—	—	3,589.25	191.98
TAUNTON,	131,120.81	55,589.26	73,264.38	—	2,124.50	142.67	53,875.00	42,707.30	5,773.06	—	3,251.74	2,142.90
EVERETT,	80,475.54	36,429.41	40,419.41	—	3,273.16	353.56	187,298.01	88,003.84	96,231.81	—	2,717.05	345.31
QUINCY,	97,415.24	77,896.82	—	—	8,558.42	10,960.00	104,303.71	79,423.45	—	—	11,630.26	13,250.00
CHELSEA,	42,011.27	41,011.27	—	—	—	1,000.00	25,612.10	24,612.10	—	—	—	1,000.00
PITTSFIELD,	31,411.29	31,411.29	—	—	—	—	33,686.72	33,686.72	—	—	—	—
WALTHAM,	42,137.44	23,801.56	16,708.31	—	191.31	1,436.26	24,916.80	7,178.13	15,745.81	—	267.01	1,725.55
CHICPEE,	37,471.60	37,394.03	—	—	77.57	—	43,690.74	43,690.74	—	—	—	—
GLOUCESTER,	45,316.58	45,316.58	—	—	—	—	23,376.24	28,376.24	—	—	—	—
MEDFORD,	41,350.33	9,213.13	29,976.04	—	1,199.66	961.50	81,746.46	60,774.25	18,310.41	—	944.30	1,717.50
NORTH ADAMS,	3,109.44	2,285.22	—	824.22	—	—	9,352.88	9,150.38	202.50	—	—	—
NORTHAMPTON,	52,962.67	52,962.67	—	—	—	—	54,685.86	54,547.99	107.87	—	—	—
BEVERLY,	148,379.30	131,335.52	16,172.69	—	871.09	—	98,317.76	92,565.29	5,411.16	—	341.31	—
MELROSE,	7,888.70	6,773.35	937.00	—	5.80	172.55	25,973.11	1,612.44	24,172.32	—	15.80	172.55
WOBURN,	10,687.36	9,546.46	—	—	1,140.90	—	9,780.38	8,716.39	—	—	1,063.99	—
NEWBURYPORT,	27,940.47	9,323.79	6,295.84	10,190.26	2,089.67	40.91	38,573.29	25,239.79	1,631.21	—	11,662.63	39.66
MARLBOROUGH,	26,215.61	13,581.30	11,526.41	—	1,107.90	—	54,597.57	25,130.26	25,661.12	—	3,806.19	—
33 Cities,	\$11,905,399.25	\$7,519,412.22	\$3,320,793.05	\$11,211.99	\$826,675.84	\$227,306.15	\$15,681,717.32	\$11,516,491.74	\$3,667,943.21	\$1,221.25	\$242,361.04	\$253,700.08

PART II.

TOWNS OVER 5,000 POPULATION.

Fiscal Years of Towns over 5,000 Population.

The data given in the tables in Part II are for the fiscal years ending in the several towns as follows:

TOWNS. (Population over 5,000)	Fiscal Year Ending	Population Group	Pages of Report
Abington,	Dec. 31, 1910	16	110, 111
Adams,	Dec. 31, 1910	3	84, 85
Amesbury,	Dec. 31, 1910	6	90, 91
Amherst,	Feb. 1, 1911	17	112, 113
Andover,	Jan. 15, 1911	11	100, 101
Arlington,	Dec. 31, 1910	5	88, 89
Athol,	Jan. 31, 1911	8	94, 95
Attleborough,	Dec. 31, 1910	1	80, 81
Belmont,	Dec. 31, 1910	15	108, 109
Blackstone,	Mar. 1, 1911	15	108, 109
Braintree,	Dec. 31, 1910	9	96, 97
Bridgewater,	Dec. 31, 1910	10	98, 99
Brookline,	Dec. 31, 1910	-	78, 79
Chelmsford,	Feb. 28, 1911	18	114, 115
Clinton,	Jan. 31, 1911	2	82, 83
Concord,	Jan. 31, 1911	12	102, 103
Danvers,	Jan. 1, 1911	7	92, 93
Dedham,	Jan. 31, 1911	7	92, 93
Easthampton,	Feb. 1, 1911	9	96, 97
Easton,	Dec. 31, 1910	17	112, 113
Fairhaven,	Jan. 31, 1911	17	112, 113
Framingham,	Feb. 28, 1911	3	84, 85
Franklin,	Jan. 31, 1911	15	108, 109
Gardner,	Feb. 1, 1911	2	82, 83
Grafton,	Feb. 1, 1911	14	106, 107
Great Barrington,	Feb. 1, 1911	13	104, 105
Greenfield,	Jan. 1, 1911	5	88, 89
Hudson,	Dec. 31, 1910	12	102, 103
Hyde Park,	Jan. 31, 1911	2	82, 83
Ipswich,	Dec. 31, 1910	14	106, 107
Leominster,	Dec. 31, 1910	1	80, 81
Mansfield,	Dec. 31, 1910	17	112, 113
Marblehead,	Feb. 10, 1911	10	98, 99
Maynard,	Feb. 1, 1911	13	104, 105
Methuen,	Dec. 31, 1910	5	88, 89
Middleborough,	Dec. 31, 1910	9	96, 97
Milford,	Jan. 20, 1911	3	84, 85
Milton,	Dec. 31, 1910	10	98, 99
Montague,	Jan. 31, 1911	12	102, 103
Natick,	Jan. 31, 1911	6	90, 91
Needham,	Dec. 31, 1910	18	114, 115
North Andover,	Dec. 31, 1910	15	108, 109
North Attleborough,	Jan. 31, 1911	6	90, 91
Northbridge,	Dec. 31, 1910	8	94, 95
Norwood,	Jan. 31, 1911	10	98, 99
Orange,	Feb. 1, 1911	16	110, 111
Palmer,	Feb. 15, 1911	8	94, 95
Peabody,	Jan. 15, 1911	2	82, 83
Plymouth,	Dec. 31, 1910	4	86, 87
Reading,	Dec. 31, 1910	14	106, 107
Revere,	Jan. 31, 1911	1	80, 81
Rockland,	Dec. 31, 1910	11	100, 101
Saugus,	Dec. 31, 1910	9	96, 97
Southbridge,	Feb. 1, 1911	4	86, 87
Spencer,	Mar. 1, 1911	12	102, 103
Stoncham,	Dec. 31, 1910	11	100, 101
Stoughton,	Dec. 31, 1910	13	104, 105
Swampscott,	Jan. 31, 1911	13	104, 105
Wakefield,	Dec. 31, 1910	5	88, 89
Ware,	Mar. 1, 1911	8	94, 95
Watertown,	Dec. 31, 1910	4	86, 87
Webster,	Dec. 31, 1910	4	86, 87
Wellesley,	Dec. 31, 1910	16	110, 111
Westborough,	Dec. 31, 1910	16	110, 111
Westfield,	Jan. 20, 1911	1	80, 81
West Springfield,	Feb. 28, 1911	7	92, 93
Weymouth,	Dec. 31, 1910	3	84, 85
Whitman,	Jan. 2, 1911	11	100, 101
Winchendon,	Dec. 31, 1910	14	106, 107
Winchester,	Dec. 31, 1910	7	92, 93
Winthrop,	Dec. 31, 1910	6	90, 91

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions.* Towns
TOWN OF BROOKLINE.

RECEIPTS.		POPULATION 27,792
REVENUE.		\$1,494,197.83
General,		1,326,536.26
<i>Taxes,</i>		1,322,113.29
Property and poll,		1,107,831.50
Corporation, bank, etc.,		214,281.79
<i>Licenses and permits,</i>		1,003.00
<i>Fines and forfeits,</i>		868.60
<i>Grants and gifts,</i>		2,551.37
For expenses,		2,551.37
For outlays,		—
<i>All other,</i>		—
Commercial,		167,661.57
<i>Special assessments,</i>		21,152.57
To meet expenses,		—
To meet outlays,		21,152.57
<i>Privileges,</i>		5,146.97
<i>Departmental,</i>		31,022.92
General government,		419.88
Protection of persons and property,		8,647.34
Health and sanitation,		3,399.36
Highways,		232.63
Charities,		414.88
Soldiers' benefits,		1,223.00
Education,		5,609.44
Libraries,		1,117.84
Recreation,		9,958.50
Unclassified,		—
<i>Public service enterprises,</i>		99,029.66
Electric light,		—
Water,		98,074.66
All other,		955.00
<i>Cemeteries,</i>		3,000.13
<i>Interest,</i>		8,309.33
On sinking funds,		—
On trust and investment funds,		2,742.91
All other,		5,566.41
NON-REVENUE.		\$1,024,506.02
Offsets to outlays,		4,324.10
<i>Departmental,</i>		1,304.60
<i>Public service enterprises,</i>		3,019.50
<i>Cemeteries,</i>		—
Municipal indebtedness,		780,880.00
<i>Loans, general purposes,</i>		180,880.00
<i>Loans, public service enterprises,</i>		—
<i>Loans, cemeteries,</i>		—
<i>Bonds refunded, current year,</i>		—
<i>Temporary loans (including tax loans),</i>		600,000.00
<i>Unpaid warrants or orders, current year,</i>		—
<i>Premiums,</i>		—
Transfers,		161.48
<i>From sinking funds,</i>		—
<i>All other,</i>		161.48
Refunds,		1,833.96
Agency, trust, and investment,		237,306.48
<i>Taxes and licenses for State,</i>		152,650.13
<i>Taxes for county,</i>		76,772.40
<i>Reimbursements for grade crossings,</i>		—
<i>Sinking and other permanent funds,</i>		7,883.95
<i>All other,</i>		—
RECAPITULATION.		
Revenue and offsets to outlays,		\$1,498,521.93
Premiums,		—
Municipal indebtedness,		780,880.00
Transfers and refunds,		1,995.44
Agency, trust, and investment,		237,306.48
Total receipts,		\$2,518,703.85
Balance on hand, including funds,		208,923.90
GRAND TOTAL,		\$2,727,627.75

Graded According to Population of 1910.

TOWN OF BROOKLINE.

PAYMENTS.		POPULATION 27,792
Maintenance,		\$975,518.77
<i>Departmental,</i>		<i>932,016.59</i>
General government,		67,968.40
Protection of persons and property,		225,077.21
Health and sanitation,		96,994.11
Highways,		187,613.74
Charities,		8,784.09
Soldiers' benefits,		2,001.00
Education,		234,243.68
Libraries,		214,066.95
Recreation,		77,372.75
Unclassified,		7,554.66
<i>Public service enterprises,</i>		<i>37,274.03</i>
Electric light,		-
Water,		36,434.20
All other,		839.88
<i>Cemeteries,</i>		<i>6,218.10</i>
<i>Administration of invested funds,</i>		<i>10.00</i>
Interest,		148,938.94
<i>Loans general purposes,</i>		<i>136,968.09</i>
<i>Loans, public service enterprises,</i>		<i>11,970.85</i>
<i>Loans, cemeteries,</i>		<i>-</i>
Outlays,		448,139.29
<i>Departmental,</i>		<i>384,469.66</i>
General government,		402.85
Protection of persons and property,		15,838.70
Health and sanitation,		62,879.27
Highways,		73,694.11
Charities,		-
Education,		70,671.70
Libraries,		141,767.61
Recreation,		19,215.42
Unclassified,		-
<i>Public service enterprises,</i>		<i>62,669.63</i>
Electric light,		-
Water,		62,669.63
All other,		-
<i>Cemeteries,</i>		<i>1,000.00</i>
Municipal indebtedness,		821,732.29
<i>From sinking funds,</i>		<i>-</i>
<i>From revenue and other sources,</i>		<i>221,732.29</i>
<i>Bonds refunded, current year,</i>		<i>-</i>
<i>Temporary loans (including tax loans),</i>		<i>600,000.00</i>
<i>Warrants or orders, previous years,</i>		<i>-</i>
Transfers,		161.48
<i>To sinking funds from revenue,</i>		<i>-</i>
<i>To sinking funds from premiums,</i>		<i>-</i>
<i>All other,</i>		<i>161.48</i>
Refunds,		1,833.96
Agency, trust, and investment,		238,082.54
<i>Taxes and licenses for State,</i>		<i>152,650.88</i>
<i>Taxes for county,</i>		<i>76,772.40</i>
<i>Expenditures for grade crossings,</i>		<i>-</i>
<i>Sinking and other permanent funds,</i>		<i>8,659.26</i>
<i>All other,</i>		<i>-</i>
RECAPITULATION.		
Maintenance and interest,		\$1,124,457.71
Permanent debt (except from sinking funds),		221,732.29
Sinking fund requirements from revenue,		-
Premiums paid to sinking funds,		-
Outlays,		448,139.29
Permanent debt from sinking funds,		-
Bonds refunded, current year,		-
Temporary loans,		600,000.00
Transfers (except to sinking funds) and refunds,		1,995.44
Agency, trust, and investment,		238,082.54
Total payments,		\$2,634,407.27
Balance on hand, including funds,		93,220.48
GRAND TOTAL,		\$2,727,627.75

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 1.

RECEIPTS.	Revere POPULATION 18,219	Leominster POPULATION 17,580	Attleborough POPULATION 16,215	Westfield POPULATION 16,044
REVENUE.	\$461,882.97	\$333,816.20	\$322,375.12	\$362,596.40
General,	366,004.46	239,488.18	259,063.22	206,155.18
Taxes,	344,022.05	237,011.35	251,611.18	180,624.08
Property and poll,	338,472.22	214,878.90	245,033.33	159,068.65
Corporation, bank, etc.,	5,549.83	22,132.45	6,577.85	21,555.43
Licenses and permits,	6,281.00	411.60	1,428.60	15,065.00
Fines and forfeits,	4,106.01	533.98	2,951.39	2,665.44
Grants and gifts,	1,595.40	1,531.35	3,072.15	7,800.66
For expenses,	1,595.40	1,531.35	3,072.15	7,800.66
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	105,878.51	94,328.02	63,311.90	156,441.22
Special assessments,	13,067.76	4,665.76	2,896.59	4,456.07
To meet expenses,	11,975.68	2,325.54	—	3,294.04
To meet outlays,	1,092.08	2,340.22	2,896.59	1,162.03
Privileges,	4,122.38	4,546.88	2,350.71	3,868.26
Departmental,	9,441.47	10,525.43	8,082.44	10,592.82
General government,	906.62	712.79	—	367.24
Protection of persons and property,	229.66	75.90	367.91	227.66
Health and sanitation,	2,565.54	20.65	77.00	214.56
Highways,	646.50	244.12	419.55	108.50
Charities,	1,442.06	4,205.90	2,624.80	1,999.48
Soldiers' benefits,	2,688.00	2,860.00	3,221.00	5,487.00
Education,	160.18	1,140.49	1,039.55	2,132.88
Libraries,	69.00	534.08	242.26	—
Recreation,	—	—	1.00	—
Unclassified,	733.91	731.50	90.37	55.50
Public service enterprises,	69,585.55	64,497.28	42,545.72	134,202.58
Electric light,	—	—	—	190,544.30
Water,	69,585.55	64,332.28	42,545.72	43,658.28
All other,	—	165.00	—	—
Cemeteries,	—	349.50	—	—
Interest,	9,661.35	9,743.17	7,435.44	3,321.49
On sinking funds,	—	5,200.15	5,471.79	—
On trust and investment funds,	—	1,901.45	136.00	—
All other,	9,661.35	2,641.57	1,827.65	3,321.49
NON-REVENUE.	\$363,506.97	\$333,153.18	\$623,732.35	\$103,807.82
Offsets to outlays,	2,438.79	21,328.15	3,985.63	4,171.16
Departmental,	587.29	21,328.15	1,319.58	3,058.86
Public service enterprises,	1,851.50	—	2,666.25	1,112.30
Cemeteries,	—	—	—	—
Municipal indebtedness,	330,126.40	198,525.00	250,288.38	25,195.00
Loans, general purposes,	50,120.00	11,025.00	138,000.00	—
Loans, public service enterprises,	—	—	80,000.00	25,000.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	280,000.00	187,500.00	40,000.00	—
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	6.40	—	2,288.38	195.00
Transfers,	7,228.63	67,590.03	314,675.21	37,756.65
From sinking funds,	—	10,000.00	—	—
All other,	7,228.63	47,590.03	314,675.21	37,756.65
Refunds,	1,383.15	138.14	2,433.97	3,217.66
Agency, trust, and investment,	22,330.00	55,571.86	42,349.16	33,467.35
Taxes and licenses for State,	22,330.00	20,229.08	23,479.32	22,717.35
Taxes for county,	—	12,114.00	19,869.84	8,682.99
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	23,238.78	—	2,067.01
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$464,321.76	\$355,144.35	\$326,360.75	\$366,767.56
Premiums,	6.40	—	2,288.38	195.00
Municipal indebtedness,	330,120.00	198,525.00	258,000.00	25,000.00
Transfers and refunds,	8,611.78	57,728.17	317,109.18	40,974.31
Agency, trust, and investment,	22,330.00	55,571.86	42,349.16	33,467.35
Total receipts,	\$825,389.94	\$666,969.38	\$946,107.47	\$466,404.22
Balance on hand, including funds,	27,491.18	92,613.10	34,776.88	74,337.24
GRAND TOTAL,	\$852,881.12	\$769,582.48	\$980,884.35	\$540,741.46

¹ Includes \$48,949.96 from gas.

Graded According to Population of 1910—Continued.

GROUP 1.

PAYMENTS.	Revere POPULATION 18,219	Leominster POPULATION 17,580	Attleborough POPULATION 16,215	Westfield POPULATION 16,044
Maintenance,	\$298,354.30	\$236,751.85	\$208,064.63	\$252,111.88
<i>Departmental,</i>	<i>284,816.51</i>	<i>219,057.96</i>	<i>193,830.91</i>	<i>185,255.02</i>
General government,	21,138.53	13,139.70	12,429.08	10,586.94
Protection of persons and property,	61,836.32	43,702.18	29,894.53	25,838.89
Health and sanitation,	28,625.85	8,347.15	6,338.75	11,017.62
Highways,	40,098.98	49,424.37	34,529.68	31,527.59
Charities,	6,289.78	13,977.51	11,481.79	15,640.04
Soldiers' benefits,	3,291.79	4,441.80	5,436.33	6,385.86
Education,	108,924.42	77,143.46	81,558.50	78,007.82
Libraries,	3,567.05	5,254.41	7,226.98	4,380.15
Recreation,	9,204.58	1,555.58	3,262.29	549.03
Unclassified,	1,839.21	2,071.80	1,672.98	1,321.08
<i>Public service enterprises,</i>	<i>13,487.79</i>	<i>13,757.66</i>	<i>14,183.72</i>	<i>66,710.54</i>
Electric light,	—	—	—	160,317.08
Water,	13,487.79	13,748.66	14,183.72	6,393.46
All other,	—	9.00	—	—
Cemeteries,	50.00	3,861.23	—	146.32
Administration of invested funds,	—	75.00	50.00	—
Interest,	71,580.08	30,509.60	34,039.37	12,896.50
<i>Loans, general purposes,</i>	<i>46,609.66</i>	<i>22,329.60</i>	<i>11,677.37</i>	<i>5,742.00</i>
<i>Loans, public service enterprises,</i>	<i>24,970.42</i>	<i>8,180.00</i>	<i>22,362.00</i>	<i>7,154.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	109,086.75	46,809.03	260,759.23	96,338.46
<i>Departmental,</i>	<i>92,012.77</i>	<i>36,230.93</i>	<i>177,488.13</i>	<i>67,349.69</i>
General government,	—	2,408.07	319.93	—
Protection of persons and property,	3,795.49	—	44,572.75	12,421.66
Health and sanitation,	24,611.78	12,045.65	98,996.39	16,403.11
Highways,	16,960.99	2,376.12	23,186.61	27,824.02
Charities,	—	—	58.42	—
Education,	46,197.18	1,719.67	9,153.88	—
Libraries,	—	17,681.42	—	—
Recreation,	447.33	—	1,200.15	700.90
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>17,073.98</i>	<i>10,578.10</i>	<i>83,271.10</i>	<i>33,988.77</i>
Electric light,	—	—	—	27,102.07
Water,	16,573.98	10,578.10	83,271.10	11,886.70
All other,	500.00	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	307,096.49	187,000.00	67,150.00	29,200.00
<i>From sinking funds,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>102,096.49</i>	<i>25,000.00</i>	<i>27,150.00</i>	<i>29,200.00</i>
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	205,000.00	152,000.00	40,000.00	—
Warrants or orders, previous years,	—	—	—	—
Transfers,	7,228.63	57,590.03	314,675.21	37,756.65
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>27,500.00</i>	<i>12,500.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	7,228.63	30,090.03	302,175.21	37,756.65
Refunds,	1,383.15	138.14	2,433.97	3,217.66
Agency, trust, and investment,	22,530.00	69,451.74	59,849.16	33,467.35
<i>Taxes and licenses for State,</i>	<i>22,330.00</i>	<i>20,229.08</i>	<i>22,479.32</i>	<i>22,717.55</i>
<i>Taxes for county,</i>	<i>—</i>	<i>12,114.00</i>	<i>19,869.84</i>	<i>8,682.99</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>1,163.51</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>200.00</i>	<i>35,955.15</i>	<i>17,500.00</i>	<i>2,067.01</i>
All other,	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$369,934.38	\$267,261.45	\$242,104.00	\$265,008.38
Permanent debt (except from sinking funds),	102,096.49	25,000.00	27,150.00	29,200.00
Sinking fund requirements from revenue,	—	27,500.00	12,500.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	109,086.75	46,809.03	260,759.23	96,338.46
Permanent debt from sinking funds,	—	10,000.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	205,000.00	152,000.00	40,000.00	—
Transfers (except to sinking funds) and refunds,	8,611.78	30,228.17	304,609.18	40,974.31
Agency, trust, and investment,	22,530.00	69,451.74	59,849.16	33,467.35
Total payments,	\$817,259.40	\$628,250.39	\$946,971.57	\$454,988.50
Balance on hand, including funds,	35,621.72	131,332.09	33,912.78	75,752.96
GRAND TOTAL,	\$852,881.12	\$759,582.48	\$980,884.35	\$540,741.46

1 Includes \$32,013.34 for gas.

2 Includes \$10,046.75 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 2.

RECEIPTS.	Peabody POPULATION 15,721	Hyde Park POPULATION 15,507	Gardner POPULATION 14,699	Clinton POPULATION 13,075
REVENUE.	\$393,332.71	\$340,847.74	\$255,721.38	\$272,054.19
General,	230,807.02	262,886.98	168,449.81	210,399.20
<i>Taxes,</i>	<i>235,305.35</i>	<i>260,556.02</i>	<i>166,660.64</i>	<i>190,044.95</i>
Property and poll,	203,010.30	240,542.60	158,953.87	165,898.61
Corporation, bank, etc.,	22,295.05	20,013.42	7,706.77	24,146.34
<i>Licenses and permits,</i>	<i>359.00</i>	<i>100.00</i>	<i>398.75</i>	<i>17,865.00</i>
<i>Fines and forfeits,</i>	<i>3,929.61</i>	<i>1,504.46</i>	<i>406.61</i>	<i>667.06</i>
<i>Grants and gifts,</i>	<i>1,213.06</i>	<i>726.50</i>	<i>983.81</i>	<i>1,822.19</i>
For expenses,	1,213.06	726.50	983.81	1,822.19
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	162,525.69	77,960.76	87,271.57	61,654.99
<i>Special assessments,</i>	<i>10,736.36</i>	<i>8,133.97</i>	<i>14,612.25</i>	<i>2,765.32</i>
To meet expenses,	10,736.36	—	14,612.25	338.40
To meet outlays,	—	8,133.97	—	2,426.92
<i>Privileges,</i>	<i>2,711.68</i>	<i>1,343.15</i>	<i>464.04</i>	<i>1,427.62</i>
<i>Departmental,</i>	<i>27,540.53</i>	<i>5,086.91</i>	<i>11,855.13</i>	<i>11,674.69</i>
General government,	1,316.85	—	796.80	2,498.37
Protection of persons and property,	621.70	86.57	196.90	822.69
Health and sanitation,	12,563.12	1,310.97	3,283.21	1,791.96
Highways,	343.48	—	790.70	2,251.35
Charities,	5,314.13	932.65	3,372.63	1,501.38
Soldiers' benefits,	6,410.50	2,435.00	2,312.00	1,686.00
Education,	638.02	—	986.94	932.78
Libraries,	—	321.72	—	190.16
Recreation,	—	—	116.00	—
Unclassified,	332.73	—	—	—
<i>Public service enterprises,</i>	<i>113,569.97</i>	<i>54,576.46</i>	<i>53,180.60</i>	<i>34,780.15</i>
Electric light,	35,340.55	—	—	—
Water,	78,229.42	54,576.46	53,180.60	34,780.15
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,768.38</i>	<i>4,263.66</i>	<i>2,063.00</i>	<i>1,927.30</i>
<i>Interest,</i>	<i>6,198.77</i>	<i>4,556.61</i>	<i>5,091.50</i>	<i>9,079.91</i>
On sinking funds,	766.63	—	—	6,481.69
On trust and investment funds,	643.36	158.82	255.99	1,670.31
All other,	4,788.73	4,397.79	4,835.51	927.91
NON-REVENUE.	\$143,644.23	\$662,966.66	\$362,193.39	\$149,535.38
Offsets to outlays,	2,152.15	—	2,647.84	2,057.67
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>2,647.84</i>	<i>1,727.00</i>
<i>Public service enterprises,</i>	<i>2,152.15</i>	<i>—</i>	<i>—</i>	<i>350.67</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	94,126.62	618,320.65	101,257.40	105,932.50
<i>Loans, general purposes,</i>	<i>—</i>	<i>22,500.00</i>	<i>19,000.00</i>	<i>30,800.00</i>
<i>Loans, public service enterprises,</i>	<i>32,000.00</i>	<i>468,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>450.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>50,000.00</i>	<i>115,000.00</i>	<i>81,800.00</i>	<i>75,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>12,077.02</i>	<i>—</i>	<i>7.40</i>	<i>132.50</i>
<i>Premiums,</i>	<i>49.60</i>	<i>12,820.65</i>	<i>—</i>	<i>—</i>
Transfers,	12,595.46	11,131.56	233,933.29	9,656.37
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>12,595.46</i>	<i>11,131.56</i>	<i>233,933.29</i>	<i>9,656.37</i>
Refunds,	235.00	460.92	142.75	1,872.66
Agency, trust, and investment,	34,535.00	33,053.53	24,212.11	30,016.18
<i>Taxes and licenses for State,</i>	<i>18,270.24</i>	<i>22,423.03</i>	<i>15,241.11</i>	<i>21,018.18</i>
<i>Taxes for county,</i>	<i>15,419.80</i>	<i>10,630.45</i>	<i>7,861.00</i>	<i>8,348.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>844.96</i>	<i>—</i>	<i>1,130.00</i>	<i>650.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$395,484.86	\$340,847.74	\$258,369.22	\$274,111.86
Premiums,	49.60	12,820.65	7.40	132.50
Municipal indebtedness,	94,077.02	605,500.00	101,250.00	105,800.00
Transfers and refunds,	12,830.46	11,592.48	234,076.04	11,529.03
Agency, trust, and investment,	34,535.00	33,053.53	24,212.11	30,016.18
Total receipts,	\$536,976.94	\$1,003,814.40	\$617,914.77	\$421,589.57
Balance on hand, including funds,	110,153.50	53,280.01	53,215.01	62,080.61
GRAND TOTAL,	\$647,130.44	\$1,057,094.41	\$671,129.78	\$483,670.18

Graded According to Population of 1910 — Continued.

GROUP 2.

PAYMENTS.	Peabody POPULATION 15,721	Hyde Park POPULATION 15,507	Gardner POPULATION 14,699	Clinton POPULATION 13,075
Maintenance,	\$284,122.23	\$241,526.84	\$182,952.00	\$185,315.32
<i>Departmental,</i>	<i>224,340.25</i>	<i>205,293.94</i>	<i>162,698.97</i>	<i>172,705.20</i>
General government,	18,290.90	14,393.75	11,323.89	14,672.38
Protection of persons and property,	48,471.52	35,578.18	32,953.05	34,537.14
Health and sanitation,	20,283.73	24,046.22	15,380.52	10,550.88
Highways,	30,161.20	41,146.69	28,409.04	30,829.51
Charities,	26,941.38	7,922.03	14,168.73	10,520.29
Soldiers' benefits,	12,317.11	3,598.00	3,964.94	1,882.75
Education,	63,589.31	66,390.03	53,667.01	59,493.74
Libraries,	—	5,358.67	1,483.81	7,032.91
Recreation,	1,715.43	5,351.95	665.94	2,511.00
Unclassified,	2,569.67	1,507.42	682.04	674.60
<i>Public service enterprises,</i>	<i>56,455.78</i>	<i>32,630.42</i>	<i>17,736.07</i>	<i>8,943.98</i>
Electric light,	37,628.48	—	—	—
Water,	18,769.41	32,630.42	17,736.07	8,943.98
All other,	57.89	—	—	—
<i>Cemeteries,</i>	<i>3,226.20</i>	<i>3,603.48</i>	<i>2,516.96</i>	<i>3,563.14</i>
<i>Administration of invested funds,</i>	<i>100.00</i>	—	—	<i>103.00</i>
Interest,	30,352.00	40,729.89	23,786.57	23,278.18
<i>Loans, general purposes,</i>	<i>16,644.00</i>	<i>30,570.68</i>	<i>11,696.57</i>	<i>15,608.18</i>
<i>Loans, public service enterprises,</i>	<i>13,708.00</i>	<i>10,159.21</i>	<i>12,090.00</i>	<i>7,670.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	68,256.97	505,819.58	61,472.60	91,236.64
<i>Departmental,</i>	<i>14,270.15</i>	<i>47,046.78</i>	<i>26,474.25</i>	<i>87,523.00</i>
General government,	—	—	—	83.43
Protection of persons and property,	343.05	3,075.00	323.25	437.85
Health and sanitation,	12,971.41	14,855.53	12,464.88	8,553.38
Highways,	755.69	4,005.31	9,574.31	16,749.29
Charities,	—	—	—	—
Education,	—	24,515.33	—	59,900.49
Libraries,	—	—	—	462.21
Recreation,	200.00	594.61	4,111.81	1,336.35
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>53,986.82</i>	<i>458,152.83</i>	<i>34,546.75</i>	<i>3,213.64</i>
Electric light,	32,076.09	—	—	—
Water,	21,910.73	458,152.83	34,546.75	3,213.64
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>620.97</i>	<i>451.60</i>	<i>500.00</i>
Municipal indebtedness,	101,798.32	176,452.01	125,000.00	95,700.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>37,000.00</i>	<i>36,452.01</i>	<i>33,200.00</i>	<i>20,700.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>50,000.00</i>	<i>140,000.00</i>	<i>91,800.00</i>	<i>75,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>14,798.32</i>	—	—	—
Transfers,	12,595.46	11,131.56	233,933.29	9,656.37
<i>To sinking funds from revenue,</i>	<i>800.00</i>	—	—	<i>8,000.00</i>
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>11,795.46</i>	<i>11,131.56</i>	<i>233,933.29</i>	<i>1,656.37</i>
Refunds,	235.00	460.92	142.75	1,872.66
Agency, trust, and investment,	36,514.83	33,534.07	24,233.26	45,049.06
<i>Taxes and licenses for State,</i>	<i>18,270.24</i>	<i>22,423.08</i>	<i>15,241.11</i>	<i>21,017.93</i>
<i>Taxes for county,</i>	<i>15,419.80</i>	<i>10,630.45</i>	<i>7,851.00</i>	<i>8,348.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>2,824.79</i>	<i>480.54</i>	<i>1,141.15</i>	<i>15,633.13</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$314,474.23	\$282,256.73	\$206,738.57	\$208,593.50
Permanent debt (except from sinking funds),	37,000.00	36,452.01	33,200.00	20,700.00
Sinking fund requirements from revenue,	800.00	—	—	8,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	68,256.97	505,819.58	61,472.60	91,236.64
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	64,798.32	140,000.00	91,800.00	75,000.00
Transfers (except to sinking funds) and refunds,	12,030.46	11,592.48	234,076.04	3,529.30
Agency, trust, and investment,	36,514.83	33,534.07	24,233.26	45,049.06
Total payments,	\$533,874.81	\$1,009,654.87	\$651,620.47	\$452,108.23
<i>Balance on hand, including funds,</i>	<i>113,255.63</i>	<i>47,439.54</i>	<i>19,609.31</i>	<i>31,561.95</i>
GRAND TOTAL,	\$647,130.44	\$1,057,094.41	\$671,129.78	\$483,670.18

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 3.

RECEIPTS.	Milford POPULATION 13,055	Adams POPULATION 13,026	Framingham POPULATION 12,948	Weymouth POPULATION 12,895
REVENUE.	\$182,581.36	\$147,777.34	\$331,694.78	\$269,958.74
General,	158,827.53	135,554.24	244,659.78	184,022.07
<i>Taxes,</i>	<i>140,935.68</i>	<i>120,045.59</i>	<i>242,250.54</i>	<i>181,744.37</i>
Property and poll,	137,496.44	92,133.43	208,590.58	166,952.64
Corporation, bank, etc.,	3,439.24	27,912.16	33,659.96	14,791.73
<i>Licenses and permits,</i>	<i>14,978.75</i>	<i>14,039.25</i>	<i>149.00</i>	<i>66.96</i>
<i>Fines and forfeits,</i>	<i>336.38</i>	<i>534.40</i>	<i>649.97</i>	<i>796.57</i>
<i>Grants and gifts,</i>	<i>1,976.72</i>	<i>935.00</i>	<i>1,710.27</i>	<i>1,424.17</i>
For expenses,	1,976.72	935.00	1,710.27	1,424.17
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	23,753.83	12,223.10	87,035.00	85,936.67
<i>Special assessments,</i>	<i>9,557.71</i>	<i>1,411.37</i>	<i>4,433.28</i>	<i>3,541.03</i>
To meet expenses,	992.97	1,411.37	4,433.28	3,541.03
To meet outlays,	8,564.74	—	—	—
<i>Privileges,</i>	<i>1,026.66</i>	<i>1,153.94</i>	<i>4,156.65</i>	<i>3,853.20</i>
<i>Departmental,</i>	<i>10,955.61</i>	<i>8,841.12</i>	<i>10,885.43</i>	<i>19,638.24</i>
General government,	1,420.00	840.00	55.50	1,156.69
Protection of persons and property,	179.84	78.50	93.52	290.91
Health and sanitation,	80.00	315.80	2,161.06	—
Highways,	399.60	512.76	70.10	873.68
Charities,	3,063.29	3,778.30	2,665.83	6,087.57
Soldiers' benefits,	5,041.00	2,123.00	4,947.00	10,057.29
Education,	683.10	1,068.43	820.72	206.95
Libraries,	84.78	124.33	71.70	970.15
Recreation,	—	—	—	45.00
Unclassified,	4.00	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>50,935.07</i>	<i>43,046.85</i>
Electric light,	—	—	—	—
Water,	—	—	50,935.07	43,046.85
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>818.19</i>	<i>662.48</i>	<i>1,694.61</i>	<i>—</i>
<i>Interest,</i>	<i>1,395.66</i>	<i>154.19</i>	<i>14,929.96</i>	<i>15,807.35</i>
On sinking funds,	—	34.67	1,566.67	11,765.99
On trust and investment funds,	333.17	119.52	5,704.06	866.64
All other,	1,062.49	—	7,659.23	3,174.72
NON-REVENUE.	\$100,466.91	\$80,882.51	\$234,658.52	\$219,876.71
Offsets to outlays,	15.35	5,000.00	139.79	1,970.41
<i>Departmental,</i>	<i>16.35</i>	<i>5,000.00</i>	<i>—</i>	<i>169.97</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>139.79</i>	<i>1,800.44</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	65,000.00	40,250.00	149,400.50	177,000.00
<i>Loans, general purposes,</i>	<i>17,000.00</i>	<i>10,250.00</i>	<i>49,400.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>7,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>48,000.00</i>	<i>30,000.00</i>	<i>100,000.00</i>	<i>170,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>.50</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,675.17	6,200.00	42,261.95	17,477.26
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	1,675.17	6,200.00	42,261.95	17,477.26
Refunds,	394.22	977.44	1,073.25	2,559.70
Agency, trust, and investment,	33,381.17	28,455.07	41,783.03	20,869.34
<i>Taxes and licenses for State,</i>	<i>23,911.17</i>	<i>17,461.56</i>	<i>20,691.68</i>	<i>13,039.18</i>
<i>Taxes for county,</i>	<i>8,455.00</i>	<i>10,743.51</i>	<i>11,748.43</i>	<i>6,189.53</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,015.00</i>	<i>250.00</i>	<i>9,342.92</i>	<i>1,640.63</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$182,597.71	\$152,777.34	\$331,834.57	\$271,929.15
Premiums,	—	—	.50	—
Municipal indebtedness,	65,000.00	40,250.00	149,400.00	177,000.00
Transfers and refunds,	2,069.39	7,177.44	43,335.20	20,036.96
Agency, trust, and investment,	33,381.17	28,455.07	41,783.03	20,869.34
Total receipts,	\$283,048.27	\$228,659.85	\$566,353.30	\$489,835.45
Balance on hand, including funds,	5,260.14	25,128.65	39,313.38	11,071.49
GRAND TOTAL,	\$288,308.41	\$253,788.50	\$605,666.68	\$500,906.94

Graded According to Population of 1910 — Continued.

GROUP 3.

PAYMENTS.	Milford POPULATION 13,055	Adams POPULATION 13,026	Frammingham POPULATION 12,948	Weymouth POPULATION 12,895
Maintenance,	\$137,529.14	\$103,228.25	\$226,848.81	\$193,530.26
<i>Departmental,</i>	<i>136,238.84</i>	<i>102,466.59</i>	<i>205,664.67</i>	<i>181,871.60</i>
General government,	10,434.49	7,219.63	17,170.58	15,560.42
Protection of persons and property,	25,793.78	9,802.17	36,948.52	23,592.90
Health and sanitation,	6,802.52	4,584.63	16,984.91	1,068.26
Highways,	21,812.37	19,496.32	32,181.75	34,993.54
Charities,	15,987.52	13,841.43	15,280.06	20,154.03
Soldiers' benefits,	7,965.58	2,292.71	8,050.33	13,505.54
Education,	44,426.37	42,061.25	68,334.07	62,830.66
Libraries,	1,572.90	2,694.45	6,216.33	5,443.22
Recreation,	485.08	140.00	733.98	2,497.64
Unclassified,	960.23	334.00	3,764.04	2,225.39
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>17,751.42</i>	<i>11,399.95</i>
Electric light,	—	—	—	—
Water,	—	—	17,751.42	11,399.95
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,290.30</i>	<i>761.66</i>	<i>3,212.77</i>	<i>—</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>220.05</i>	<i>258.71</i>
Interest,	10,940.23	6,224.85	37,768.47	29,884.26
<i>Loans, general purposes,</i>	<i>10,940.23</i>	<i>6,224.85</i>	<i>17,373.47</i>	<i>10,209.26</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>20,395.00</i>	<i>19,675.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	36,432.62	22,294.50	45,546.05	13,483.77
<i>Departmental,</i>	<i>36,432.62</i>	<i>22,087.80</i>	<i>32,121.28</i>	<i>3,443.39</i>
General government,	—	—	—	—
Protection of persons and property,	1,507.68	308.34	974.00	—
Health and sanitation,	8,050.59	623.10	1,628.85	—
Highways,	8,830.83	—	23,092.68	3,443.39
Charities,	601.52	—	—	—
Education,	17,442.00	21,156.36	3,778.00	—
Libraries,	—	—	—	—
Recreation,	—	—	2,647.75	—
Unclassified,	—	—	13,424.77	10,040.38
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	13,424.77	10,040.38
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>206.70</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	62,000.00	45,780.70	170,000.00	173,257.61
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>14,000.00</i>	<i>15,780.70</i>	<i>17,000.00</i>	<i>13,982.54</i>
<i>Bonds refunded, current year,</i>	<i>48,000.00</i>	<i>30,000.00</i>	<i>153,000.00</i>	<i>150,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,274.97</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,675.17	6,200.00	42,261.95	17,477.26
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>3,700.00</i>	<i>9,089.57</i>	<i>11,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,675.17</i>	<i>2,500.00</i>	<i>33,172.38</i>	<i>6,477.26</i>
Refunds,	394.22	977.44	1,073.25	2,559.70
Agency, trust, and investment,	33,381.17	37,827.09	53,087.21	43,072.61
<i>Taxes and licenses for State,</i>	<i>23,911.17</i>	<i>17,461.56</i>	<i>20,691.68</i>	<i>13,039.18</i>
<i>Taxes for county,</i>	<i>8,455.00</i>	<i>10,743.51</i>	<i>11,748.43</i>	<i>6,189.53</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>4,959.62</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,015.00</i>	<i>4,662.40</i>	<i>20,647.10</i>	<i>23,345.90</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$148,469.37	\$109,453.10	\$264,617.28	\$223,414.52
Permanent debt (except from sinking funds),	14,000.00	15,780.70	17,000.00	13,982.54
Sinking fund requirements from revenue,	—	3,700.00	9,089.57	11,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	36,432.62	22,294.50	45,546.05	13,483.77
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	48,000.00	30,000.00	153,000.00	159,274.97
Transfers (except to sinking funds) and	2,069.39	3,477.44	34,245.63	9,036.96
refunds,	33,381.17	37,827.09	53,087.21	43,072.61
Agency, trust, and investment,	—	—	—	—
Total payments,	\$282,352.55	\$222,532.83	\$576,585.74	\$473,265.37
Balance on hand, including funds,	5,955.86	31,255.67	29,080.94	27,641.57
GRAND TOTAL,	\$288,308.41	\$253,788.50	\$605,666.68	\$500,906.94

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 4.

RECEIPTS.	Watertown POPULATION 12,875	Southbridge POPULATION 12,592	Plymouth POPULATION 12,141	Webster POPULATION 11,509
REVENUE.	\$367,907.19	\$166,445.30	\$255,019.52	\$149,010.31
General,	291,671.98	151,080.96	203,035.83	112,737.16
<i>Taxes,</i>	<i>289,745.04</i>	<i>134,518.58</i>	<i>199,142.70</i>	<i>97,572.34</i>
Property and poll,	237,675.86	124,448.56	180,749.47	63,950.42
Corporation, bank, etc.,	52,067.18	10,070.02	18,393.23	33,621.92
<i>Licenses and permits,</i>	<i>142.50</i>	<i>14,850.25</i>	<i>295.00</i>	<i>13,925.75</i>
<i>Fines and forfeits,</i>	<i>872.90</i>	<i>805.10</i>	<i>605.47</i>	<i>540.18</i>
<i>Grants and gifts,</i>	<i>913.54</i>	<i>907.03</i>	<i>2,992.66</i>	<i>698.88</i>
For expenses,	913.54	907.03	2,992.66	698.88
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	76,235.21	15,364.34	51,983.69	36,273.16
<i>Special assessments,</i>	<i>4,705.39</i>	<i>7,944.52</i>	<i>1,419.71</i>	<i>3,005.05</i>
To meet expenses,	4,705.39	—	29.71	—
To meet outlays,	—	7,944.52	1,390.00	3,005.05
<i>Privileges,</i>	<i>3,117.83</i>	<i>866.80</i>	<i>643.33</i>	<i>—</i>
<i>Departmental,</i>	<i>8,577.13</i>	<i>4,509.61</i>	<i>8,834.90</i>	<i>6,248.41</i>
General government,	1,132.66	399.00	2.25	6.65
Protection of persons and property,	197.20	211.50	553.38	262.46
Health and sanitation,	3,028.10	5.50	153.35	2.00
Highways,	1,049.60	128.14	827.31	272.55
Charities,	1,071.51	1,744.15	1,863.98	3,871.47
Soldiers' benefits,	1,693.00	1,507.50	5,107.00	1,249.00
Education,	206.76	363.85	5.17	524.55
Libraries,	144.35	139.57	—	59.73
Recreation,	20.00	10.40	183.86	—
Unclassified,	34.00	—	137.50	—
<i>Public service enterprises,</i>	<i>53,234.80</i>	<i>—</i>	<i>36,142.88</i>	<i>23,546.64</i>
Electric light,	—	—	—	—
Water,	53,192.78	—	36,058.38	23,219.64
All other,	42.02	—	84.50	327.00
<i>Cemeteries,</i>	<i>1,251.10</i>	<i>525.00</i>	<i>2,301.84</i>	<i>920.75</i>
<i>Interest,</i>	<i>5,348.91</i>	<i>1,518.41</i>	<i>2,641.63</i>	<i>2,552.31</i>
On sinking funds,	—	776.18	—	2,274.35
On trust and investment funds,	857.13	741.30	796.49	233.33
All other,	4,491.78	.93	1,845.14	44.63
NON-REVENUE.	\$429,517.12	\$92,432.82	\$206,072.90	\$99,294.18
Offsets to outlays,	1,062.87	749.53	31,087.12	2,896.70
<i>Departmental,</i>	<i>1,062.87</i>	<i>749.53</i>	<i>31,087.12</i>	<i>2,878.39</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>18.31</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	387,624.20	64,650.00	131,950.00	17,000.00
<i>Loans, general purposes,</i>	<i>124,000.00</i>	<i>4,650.00</i>	<i>19,950.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>12,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>260,000.00</i>	<i>60,000.00</i>	<i>100,000.00</i>	<i>17,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>3,624.20</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	48.48	3,407.30	688.67	43,422.64
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
All other,	48.48	3,407.30	688.67	42,922.64
Refunds,	1,163.97	1,355.65	3,268.94	31.21
Agency, trust, and investment,	39,617.60	22,270.34	39,078.17	35,943.63
<i>Taxes and licenses for State,</i>	<i>21,898.83</i>	<i>15,590.34</i>	<i>21,033.85</i>	<i>19,763.53</i>
<i>Taxes for county,</i>	<i>14,799.97</i>	<i>6,430.00</i>	<i>13,879.32</i>	<i>9,236.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,918.80</i>	<i>250.00</i>	<i>4,150.00</i>	<i>6,944.10</i>
All other,	—	—	15.00	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$368,970.06	\$167,194.83	\$286,106.64	\$151,907.01
Premiums,	3,624.20	—	—	—
Municipal indebtedness,	384,000.00	64,650.00	131,950.00	17,000.00
Transfers and refunds,	1,212.45	4,762.95	3,957.61	43,453.85
Agency, trust, and investment,	39,617.60	22,270.34	39,078.17	35,943.63
Total receipts,	\$797,424.31	\$258,878.12	\$461,092.42	\$248,304.49
Balance on hand, including funds,	24,709.68	14,808.03	13,018.06	40,755.46
GRAND TOTAL,	\$822,133.99	\$273,686.16	\$474,110.48	\$289,059.95

Graded According to Population of 1910 — Continued.

GROUP 4.

PAYMENTS.	Watertown POPULATION 12,875	Southbridge POPULATION 12,592	Plymouth POPULATION 12,141	Webster POPULATION 11,509
Maintenance,	\$206,486.78	\$114,876.25	\$171,465.49	\$106,478.93
<i>Departmental,</i>	<i>196,617.70</i>	<i>113,682.82</i>	<i>155,191.53</i>	<i>96,662.87</i>
General government,	18,208.93	12,715.09	9,241.17	8,931.77
Protection of persons and property,	37,392.86	21,175.31	26,013.76	13,571.01
Health and sanitation,	16,943.68	4,122.76	4,854.94	2,031.79
Highways,	33,879.96	22,964.31	38,057.48	21,296.85
Charities,	8,143.42	13,748.96	9,656.53	11,769.25
Soldiers' benefits,	2,407.00	2,905.70	7,882.62	3,135.37
Education,	64,830.24	30,290.72	55,113.35	31,144.32
Libraries,	6,584.85	2,961.07	1,875.00	2,175.68
Recreation,	4,714.40	814.74	1,656.44	714.96
Unclassified,	3,512.36	1,984.16	840.24	1,891.87
<i>Public service enterprises,</i>	<i>7,636.59</i>	<i>—</i>	<i>10,760.30</i>	<i>8,372.82</i>
Electric light,	—	—	—	—
Water,	7,636.59	—	10,709.30	8,315.46
All other,	—	—	51.00	57.36
<i>Cemeteries,</i>	<i>2,232.49</i>	<i>1,193.43</i>	<i>5,513.66</i>	<i>1,443.24</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	52,311.44	9,163.68	15,568.77	6,413.95
<i>Loans, general purposes,</i>	<i>31,661.34</i>	<i>9,163.68</i>	<i>9,767.78</i>	<i>2,153.73</i>
<i>Loans, public service enterprises,</i>	<i>20,650.10</i>	<i>—</i>	<i>5,800.99</i>	<i>4,265.17</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	42,819.05	24,473.98	76,657.92	28,968.53
<i>Departmental,</i>	<i>34,935.18</i>	<i>24,473.98</i>	<i>57,802.93</i>	<i>23,110.05</i>
General government,	784.11	1,235.73	—	—
Protection of persons and property,	198.66	109.10	8,551.97	4,790.00
Health and sanitation,	11,130.75	6,088.07	—	1,774.90
Highways,	18,897.66	16,482.70	21,085.39	16,545.15
Charities,	—	—	—	—
Education,	3,924.00	—	28,165.57	—
Libraries,	—	—	—	—
Recreation,	—	558.38	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>7,883.87</i>	<i>—</i>	<i>18,854.99</i>	<i>5,858.48</i>
Electric light,	—	—	—	—
Water,	7,883.87	—	18,854.99	5,858.48
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	339,836.44	78,595.00	137,123.32	30,506.50
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>500.00</i>
<i>From revenue and other sources,</i>	<i>64,836.44</i>	<i>13,595.00</i>	<i>37,123.32</i>	<i>13,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>275,000.00</i>	<i>65,000.00</i>	<i>100,000.00</i>	<i>17,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6.50</i>
Transfers,	48.48	3,407.30	688.67	43,422.64
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>760.00</i>	<i>—</i>	<i>3,300.90</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>48.48</i>	<i>2,657.30</i>	<i>688.67</i>	<i>40,121.74</i>
Refunds,	1,163.97	1,355.65	3,268.94	31.21
Agency, trust, and investment,	40,059.48	24,320.52	37,888.16	41,124.21
<i>Taxes and licenses for State,</i>	<i>21,898.58</i>	<i>15,590.34</i>	<i>21,033.85</i>	<i>19,763.53</i>
<i>Taxes for county,</i>	<i>14,799.97</i>	<i>6,430.00</i>	<i>13,879.32</i>	<i>9,236.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,360.93</i>	<i>2,300.18</i>	<i>2,959.99</i>	<i>12,124.68</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>15.00</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$258,798.22	\$124,039.93	\$187,034.26	\$112,897.88
Permanent debt (except from sinking funds),	64,836.44	13,595.00	37,123.32	13,000.00
Sinking fund requirements from revenue,	—	750.00	—	3,300.90
Premiums paid to sinking funds,	—	—	—	—
Outlays,	42,819.05	24,473.98	76,657.92	28,968.53
Permanent debt from sinking funds,	—	—	—	500.00
Bonds refunded, current year,	—	—	—	—
Temporary loans,	275,000.00	65,000.00	100,000.00	17,006.50
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,212.45	4,012.95	3,957.61	40,152.95
Agency, trust, and investment,	40,059.48	24,320.52	37,888.16	41,124.21
Total payments,	\$682,725.64	\$256,192.38	\$442,661.27	\$256,950.97
Balance on hand, including funds,	139,408.35	17,493.77	31,449.21	32,108.98
GRAND TOTAL,	\$822,133.99	\$273,686.15	\$474,110.48	\$289,059.95

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 5.

RECEIPTS.	Methuen POPULATION 11,448	Wakefield POPULATION 11,404	Arlington POPULATION 11,187	Greenfield POPULATION 10,427
REVENUE.	\$180,505.04	\$322,907.80	\$336,443.49	\$183,872.57
General,	128,481.11	193,091.99	242,683.52	170,317.72
<i>Taxes,</i>	<i>125,810.00</i>	<i>189,770.10</i>	<i>241,178.33</i>	<i>156,024.57</i>
Property and poll,	106,788.95	179,188.40	214,997.33	140,679.80
Corporation, bank, etc.,	19,021.05	10,581.70	26,181.00	15,344.77
<i>Licenses and permits,</i>	<i>281.50</i>	<i>309.50</i>	<i>572.50</i>	<i>12,317.00</i>
<i>Fines and forfeits,</i>	<i>415.38</i>	<i>1,139.00</i>	<i>322.71</i>	<i>955.15</i>
<i>Grants and gifts,</i>	<i>1,974.23</i>	<i>1,873.39</i>	<i>608.83</i>	<i>1,021.00</i>
For expenses,	974.23	1,873.39	608.83	1,021.00
For outlays,	1,000.00	—	—	—
All other,	—	—	1.15	—
Commercial,	52,023.93	129,815.81	93,759.97	13,554.85
<i>Special assessments,</i>	<i>4,975.26</i>	<i>3,154.60</i>	<i>8,498.55</i>	<i>984.75</i>
To meet expenses,	4,975.26	3,154.60	6,138.38	909.75
To meet outlays,	—	—	2,360.17	75.00
<i>Privileges,</i>	<i>3,595.98</i>	<i>3,250.43</i>	<i>3,272.57</i>	<i>688.90</i>
<i>Departmental,</i>	<i>8,324.58</i>	<i>15,712.66</i>	<i>12,761.38</i>	<i>11,702.36</i>
General government,	357.50	883.50	495.00	3,269.25
Protection of persons and property,	2,304.72	778.51	1,786.08	116.78
Health and sanitation,	225.14	1,007.67	3,860.43	493.79
Highways,	624.97	261.20	1,858.64	1,564.35
Charities,	2,731.41	6,278.13	731.52	2,556.03
Soldiers' benefits,	1,302.00	4,164.00	2,066.00	1,754.00
Education,	777.34	2,205.00	413.50	1,112.98
Libraries,	—	118.47	264.60	529.08
Recreation,	1.50	—	—	93.89
Unclassified,	—	16.18	1,285.61	212.21
<i>Public service enterprises,</i>	<i>28,759.73</i>	<i>102,263.82</i>	<i>49,918.42</i>	<i>—</i>
Electric light,	—	163,619.51	—	—
Water,	28,759.73	38,644.31	49,918.42	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>335.00</i>	<i>240.00</i>	<i>4,615.00</i>	<i>—</i>
<i>Interest,</i>	<i>6,033.38</i>	<i>5,194.30</i>	<i>14,694.05</i>	<i>228.84</i>
On sinking funds,	3,152.39	—	6,372.20	—
On trust and investment funds,	—	944.64	6,047.02	—
All other,	2,880.99	4,249.66	2,274.83	228.84
NON-REVENUE.	\$237,383.15	\$314,236.10	\$297,848.93	\$230,749.40
Offsets to outlays,	2,561.55	1,068.50	690.17	6,734.78
<i>Departmental,</i>	<i>732.51</i>	<i>693.50</i>	<i>690.17</i>	<i>6,734.78</i>
<i>Public service enterprises,</i>	<i>1,829.04</i>	<i>375.00</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	201,398.40	281,701.45	185,650.95	165,000.00
<i>Loans, general purposes,</i>	<i>75,000.00</i>	<i>19,476.22</i>	<i>74,000.00</i>	<i>95,000.00</i>
<i>Loans, public service enterprises,</i>	<i>35,000.00</i>	<i>—</i>	<i>15,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>90,000.00</i>	<i>260,500.00</i>	<i>95,000.00</i>	<i>70,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>1,725.23</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>1,398.40</i>	<i>—</i>	<i>1,650.95</i>	<i>—</i>
Transfers,	10,982.69	7,165.73	40,538.33	5,151.36
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	10,982.69	7,165.73	40,538.33	5,151.36
Refunds,	1,911.47	189.27	585.96	11,936.75
Agency, trust, and investment,	20,529.04	24,111.15	70,383.52	41,926.51
<i>Taxes and licenses for State,</i>	<i>10,764.66</i>	<i>14,200.05</i>	<i>16,989.67</i>	<i>23,351.93</i>
<i>Taxes for county,</i>	<i>9,264.38</i>	<i>9,536.07</i>	<i>11,519.57</i>	<i>17,791.91</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>500.00</i>	<i>375.03</i>	<i>41,874.28</i>	<i>782.67</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$183,066.59	\$323,976.30	\$337,133.66	\$190,607.35
Premiums,	1,398.40	—	1,650.95	—
Municipal indebtedness,	200,000.00	281,701.45	184,000.00	165,000.00
Transfers and refunds,	12,894.16	7,355.00	41,124.29	17,088.11
Agency, trust, and investment,	20,529.04	24,111.15	70,383.52	41,926.51
Total receipts,	\$417,888.19	\$637,143.90	\$634,292.42	\$414,621.97
Balance on hand, including funds,	24,794.33	4,742.05	13,655.95	12,468.16
GRAND TOTAL,	\$442,682.52	\$641,885.95	\$647,948.37	\$427,090.13

1 Includes gas, amount not specified.

Graded According to Population of 1910 — Continued.

GROUP 5.

PAYMENTS.	Methuen POPULATION 11,448	Wakefield POPULATION 11,404	Arlington POPULATION 11,187	Greenfield POPULATION 10,427
Maintenance,	\$140,427.10	\$238,342.41	\$223,590.94	\$125,722.04
<i>Departmental,</i>	<i>131,849.63</i>	<i>169,959.25</i>	<i>207,888.52</i>	<i>126,622.01</i>
General government,	9,531.43	10,138.40	15,705.54	9,827.10
Protection of persons and property,	21,467.48	28,515.13	39,744.38	8,263.14
Health and sanitation,	10,447.45	14,186.20	16,166.88	7,399.37
Highways,	30,122.65	14,493.21	40,331.10	30,215.62
Charities,	9,903.66	12,963.70	6,320.84	6,453.58
Soldiers' benefits,	2,136.06	8,261.85	2,501.00	2,054.53
Education,	46,592.78	66,374.90	71,549.64	52,408.96
Libraries,	—	2,581.48	7,537.94	7,584.06
Recreation,	935.47	4,222.69	4,002.16	1,851.13
Unclassified,	712.65	8,221.69	4,029.04	564.55
<i>Public service enterprises,</i>	<i>8,493.24</i>	<i>67,884.76</i>	<i>11,261.39</i>	—
Electric light,	—	150,968.00	—	—
Water,	8,493.24	16,916.76	11,261.39	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>84.23</i>	<i>498.40</i>	<i>4,420.53</i>	<i>100.00</i>
<i>Administration of invested funds,</i>	—	—	<i>20.50</i>	—
Interest,	15,368.86	38,768.75	46,588.93	5,911.69
<i>Loans, general purposes,</i>	<i>5,926.91</i>	<i>24,438.00</i>	<i>22,547.46</i>	<i>5,911.69</i>
<i>Loans, public service enterprises,</i>	<i>9,441.95</i>	<i>14,330.75</i>	<i>24,041.47</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	127,691.98	31,936.17	62,492.15	94,608.14
<i>Departmental,</i>	<i>95,457.50</i>	<i>11,688.89</i>	<i>54,626.96</i>	<i>94,608.14</i>
General government,	—	—	1,776.38	7,387.20
Protection of persons and property,	1,609.63	2,579.14	2,229.75	89.57
Health and sanitation,	2,100.00	7,676.95	18,813.41	15,735.66
Highways,	15,251.20	1,182.80	6,038.17	38,488.72
Charities,	—	—	—	—
Education,	76,196.67	—	25,769.25	32,781.99
Libraries,	—	—	—	—
Recreation,	—	250.00	—	125.00
Unclassified,	300.00	—	—	—
<i>Public service enterprises,</i>	<i>31,032.21</i>	<i>20,247.28</i>	<i>7,865.19</i>	—
Electric light,	—	11,792.89	—	—
Water,	31,032.21	8,454.39	7,865.19	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,202.27</i>	—	—	—
Municipal indebtedness,	106,475.00	254,554.87	140,728.47	93,870.66
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>4,475.00</i>	<i>37,899.42</i>	<i>25,728.47</i>	<i>23,870.66</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>102,000.00</i>	<i>215,500.00</i>	<i>115,000.00</i>	<i>70,000.00</i>
<i>Warrants or orders, previous years,</i>	—	<i>1,155.45</i>	—	—
Transfers,	10,982.69	7,165.73	40,538.33	5,151.36
<i>To sinking funds from revenue,</i>	<i>6,730.00</i>	—	<i>12,000.00</i>	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>4,252.69</i>	<i>7,165.73</i>	<i>28,538.33</i>	<i>5,151.36</i>
Refunds,	1,911.47	189.27	585.96	11,936.75
Agency, trust, and investment,	25,421.79	24,154.88	88,132.66	46,926.51
<i>Taxes and licenses for State,</i>	<i>10,764.66</i>	<i>14,200.05</i>	<i>16,989.67</i>	<i>23,351.93</i>
<i>Taxes for county,</i>	<i>9,264.38</i>	<i>9,536.07</i>	<i>11,519.57</i>	<i>17,791.91</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>5,392.75</i>	<i>418.76</i>	<i>59,623.42</i>	<i>5,782.67</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$155,795.96	\$277,111.16	\$270,179.87	\$132,633.73
Permanent debt (except from sinking funds),	4,475.00	37,899.42	25,728.47	23,870.66
Sinking fund requirements from revenue,	6,730.00	—	12,000.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	127,691.98	31,936.17	62,492.15	94,608.14
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	102,000.00	216,655.45	115,000.00	70,000.00
Transfers (except to sinking funds) and refunds,	6,164.16	7,355.00	29,124.29	17,088.11
Agency, trust, and investment,	25,421.79	24,154.88	88,132.66	46,926.51
Total payments,	\$428,278.89	\$595,112.08	\$602,657.44	\$385,127.15
Balance on hand, including funds,	14,403.63	46,773.87	45,290.93	41,962.98
GRAND TOTAL,	\$442,682.52	\$641,885.95	\$647,948.37	\$427,090.13

¹ Includes gas, amount not specified.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 6.

RECEIPTS.	Winthrop POPULATION 10,132	Amesbury POPULATION 9,894	Natick POPULATION 9,866	North Attleborough POPULATION 9,562
REVENUE.	\$278,427.25	\$162,154.05	\$215,407.97	\$249,987.28
General,	208,229.16	113,966.85	160,377.18	143,242.50
Taxes,	206,176.96	112,498.47	157,514.08	140,404.27
Property and poll,	204,223.19	105,081.88	150,534.32	135,875.90
Corporation, bank, etc.,	1,953.77	7,416.59	7,279.74	4,528.37
Licenses and permits,	332.00	86.00	251.00	646.37
Fines and forfeits,	480.00	812.50	41.06	931.03
Grants and gifts,	1,060.20	559.88	2,271.06	1,260.45
For expenses,	1,060.20	559.88	2,271.06	1,260.45
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	70,198.09	48,187.20	55,030.79	106,744.78
Special assessments,	10,806.48	1,122.96	2,891.85	22,733.39
To meet expenses,	6,635.73	1,122.96	2,891.85	21,925.25
To meet outlays,	4,170.75	—	—	813.04
Privileges,	—	1,105.28	3,412.03	977.89
Departmental,	2,291.50	9,856.42	19,439.15	9,400.77
General government,	34.14	2,177.08	.35	630.00
Protection of persons and property,	152.00	174.37	59.05	248.96
Health and sanitation,	10.00	—	8,359.06	—
Highways,	176.72	1,141.14	655.78	1,466.40
Charities,	271.98	2,154.63	2,795.62	4,377.53
Soldiers' benefits,	1,200.00	2,889.00	6,314.41	1,006.00
Education,	—	609.20	793.23	172.35
Libraries,	199.16	—	219.56	185.00
Recreation,	18.00	—	—	—
Unclassified,	229.50	711.00	242.09	1,314.53
Public service enterprises,	50,672.99	32,495.52	23,301.71	68,591.75
Electric light,	—	—	—	40,716.33
Water,	50,672.99	32,495.52	23,276.71	27,875.42
All other,	—	—	25.00	—
Cemeteries,	1,587.08	65.00	—	—
Interest,	4,840.04	3,542.02	5,986.05	5,036.08
On sinking funds,	—	261.30	1,654.64	3,116.41
On trust and investment funds,	—	1,806.07	1,324.15	40.28
All other,	4,840.04	1,474.65	3,007.26	1,879.39
NON-REVENUE.	\$362,036.47	\$198,764.85	\$192,768.74	\$489,702.10
Offsets to outlays,	1,315.80	482.40	3,169.39	1,824.60
Departmental,	1,315.80	482.40	500.00	1,824.60
Public service enterprises,	—	—	2,669.39	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	340,813.92	117,864.37	143,525.00	255,746.40
Loans, general purposes,	79,373.41	—	2,000.00	131,000.00
Loans, public service enterprises,	40,000.00	30,000.00	3,000.00	1,500.00
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	86,000.00	138,500.00	120,000.00
Temporary loans (including tax loans),	220,000.00	—	—	—
Unpaid warrants or orders, current year,	—	1,618.67	—	—
Premiums,	1,440.51	245.70	25.00	3,246.40
Transfers,	2,402.21	47,636.08	20,773.36	208,791.71
From sinking funds,	—	—	5,000.00	1,002.43
All other,	2,402.21	47,636.08	15,773.36	207,789.28
Refunds,	599.56	138.41	2,630.38	1,375.75
Agency, trust, and investment,	16,904.98	32,643.59	22,670.61	21,963.64
Taxes and licenses for State,	16,830.00	10,321.72	12,816.70	11,184.91
Taxes for county,	—	8,816.12	8,315.45	9,478.73
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	74.98	13,505.75	1,538.46	1,300.00
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$279,743.05	\$162,636.45	\$218,577.36	\$251,811.83
Premiums,	1,440.51	245.70	25.00	3,246.40
Municipal indebtedness,	339,373.41	117,618.67	143,500.00	252,500.00
Transfers and refunds,	3,001.77	47,774.49	23,403.74	210,167.46
Agency, trust, and investment,	16,904.98	32,643.59	22,670.61	21,963.64
Total receipts,	\$640,463.72	\$360,918.90	\$408,176.71	\$739,689.38
Balance on hand, including funds,	43,592.61	21,827.27	17,969.51	56,009.09
GRAND TOTAL,	\$684,056.33	\$382,746.17	\$426,146.22	\$795,698.47

TOWNS OVER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 6.

PAYMENTS.	Winthrop POPULATION 10,132	Amesbury POPULATION 9,894	Natick POPULATION 9,866	North Attleborough POPULATION 9,562
Maintenance,	\$198,371.26	\$119,081.52	\$167,798.18	\$166,885.50
<i>Departmental,</i>	<i>171,078.09</i>	<i>106,813.60</i>	<i>158,455.70</i>	<i>128,652.59</i>
General government,	12,371.53	8,576.58	10,313.65	8,692.20
Protection of persons and property,	35,761.44	21,311.61	22,366.89	25,006.69
Health and sanitation,	15,291.77	2,296.06	10,777.23	1,978.72
Highways,	33,250.49	24,002.76	25,772.20	29,058.08
Charities,	3,246.03	10,730.71	16,074.78	10,318.78
Soldiers' benefits,	2,178.92	3,916.05	10,659.97	1,529.23
Education,	58,032.30	30,869.02	54,811.99	46,266.07
Libraries,	3,202.40	3,278.70	4,813.19	3,415.84
Recreation,	5,422.37	325.00	1,500.32	300.50
Unclassified,	2,320.84	1,507.11	1,365.48	2,086.48
<i>Public service enterprises,</i>	<i>26,552.14</i>	<i>11,988.82</i>	<i>9,330.32</i>	<i>38,177.31</i>
Electric light,	—	—	—	25,273.68
Water,	26,551.14	11,988.82	9,068.84	12,904.23
All other,	1.00	—	261.48	—
<i>Cemeteries,</i>	<i>741.03</i>	<i>279.10</i>	—	—
<i>Administration of invested funds,</i>	—	—	12.16	55.00
Interest,	44,520.73	16,225.04	24,881.09	22,099.43
<i>Loans, general purposes,</i>	<i>26,279.95</i>	<i>5,585.04</i>	<i>19,382.09</i>	<i>12,737.31</i>
<i>Loans, public service enterprises,</i>	<i>18,097.95</i>	<i>10,640.00</i>	<i>5,499.00</i>	<i>9,362.12</i>
<i>Loans, cemeteries,</i>	<i>142.83</i>	—	—	—
Outlays,	134,037.68	32,610.65	15,962.05	176,336.29
<i>Departmental,</i>	<i>85,504.53</i>	<i>8,272.08</i>	<i>8,361.69</i>	<i>167,013.91</i>
General government,	2,069.22	367.73	—	—
Protection of persons and property,	3,850.86	4,441.31	1,749.31	—
Health and sanitation,	14,916.11	—	3,674.32	143,454.26
Highways,	57,312.05	3,338.36	2,720.89	5,153.62
Charities,	—	124.68	—	—
Education,	4,417.17	—	—	15,406.03
Libraries,	—	—	—	—
Recreation,	2,939.12	—	217.17	3,000.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>43,046.15</i>	<i>24,338.57</i>	<i>7,600.36</i>	<i>9,322.38</i>
Electric light,	—	—	—	2,116.66
Water,	48,046.15	24,338.57	7,600.36	7,205.72
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>487.00</i>	—	—	—
Municipal indebtedness,	249,441.35	104,462.77	140,550.00	133,151.20
<i>From sinking funds,</i>	—	—	5,000.00	1,002.43
<i>From revenue and other sources,</i>	<i>49,441.35</i>	<i>17,000.00</i>	<i>17,050.00</i>	<i>30,792.57</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>200,000.00</i>	<i>86,000.00</i>	<i>118,500.00</i>	<i>100,000.00</i>
<i>Warrants or orders, previous years,</i>	—	1,462.77	—	1,356.20
Transfers,	2,402.21	47,636.08	20,773.36	208,791.71
<i>To sinking funds from revenue,</i>	—	3,500.00	8,777.90	8,040.00
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>2,402.21</i>	<i>44,136.08</i>	<i>11,995.46</i>	<i>200,751.71</i>
Refunds,	599.66	138.41	2,630.38	1,375.75
Agency, trust, and investment,	16,830.00	37,025.71	24,108.40	33,172.44
<i>Taxes and licenses for State,</i>	<i>16,830.00</i>	<i>10,321.72</i>	<i>12,516.70</i>	<i>11,134.91</i>
<i>Taxes for county,</i>	—	8,816.12	8,516.45	9,478.73
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	17,887.87	2,976.25	12,508.80
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$242,891.99	\$135,306.56	\$192,679.27	\$188,984.93
Permanent debt (except from sinking funds),	49,441.35	17,000.00	17,050.00	30,792.57
Sinking fund requirements from revenue,	—	3,500.00	8,777.90	8,040.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	134,037.68	32,610.65	15,962.05	176,336.29
Permanent debt from sinking funds,	—	—	5,000.00	1,002.43
Bonds refunded, current year,	—	—	—	—
Temporary loans,	200,000.00	87,462.77	118,500.00	101,356.20
Transfers (except to sinking funds) and	—	—	—	—
refunds,	3,001.77	44,274.49	14,625.84	202,127.46
Agency, trust, and investment,	16,830.00	37,025.71	24,108.40	33,172.44
Total payments,	\$646,202.79	\$357,180.18	\$396,703.46	\$741,812.32
Balance on hand, including funds,	37,853.54	25,565.99	29,442.76	53,886.15
GRAND TOTAL,	\$684,056.33	\$382,746.17	\$426,146.22	\$795,698.47

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 7.

RECEIPTS.	Danvers POPULATION 9,407	Winchester POPULATION 9,309	Dedham POPULATION 9,284	West Springfield POPULATION 9,224
REVENUE.	\$205,098.43	\$256,319.39	\$249,032.03	\$198,353.14
General,	124,969.05	198,951.79	228,581.52	137,149.29
<i>Taxes,</i>	<i>122,486.96</i>	<i>196,917.20</i>	<i>226,783.10</i>	<i>125,418.36</i>
Property and poll,	111,457.07	181,031.99	204,352.16	106,587.07
Corporation, bank, etc.,	11,029.89	15,885.21	22,430.94	18,831.29
<i>Licenses and permits,</i>	<i>187.00</i>	<i>261.25</i>	<i>190.00</i>	<i>9,093.00</i>
<i>Fines and forfeits,</i>	<i>676.93</i>	<i>1,028.00</i>	<i>617.05</i>	<i>723.70</i>
<i>Grants and gifts,</i>	<i>1,618.16</i>	<i>745.34</i>	<i>1,091.37</i>	<i>1,914.23</i>
For expenses,	773.16	745.34	1,091.37	1,914.23
For outlays,	845.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	80,129.38	57,367.60	20,450.51	61,203.85
<i>Special assessments,</i>	<i>1,892.90</i>	<i>5,299.53</i>	<i>4,143.24</i>	<i>4,227.91</i>
To meet expenses,	1,892.90	1,451.00	4,143.24	1,907.29
To meet outlays,	—	3,848.53	—	2,320.62
<i>Privileges,</i>	<i>2,813.69</i>	<i>1,446.30</i>	<i>1,402.32</i>	<i>6,047.91</i>
<i>Departmental,</i>	<i>11,748.35</i>	<i>7,890.04</i>	<i>9,418.81</i>	<i>7,284.78</i>
General government,	213.00	1,176.15	470.50	438.90
Protection of persons and property,	1,631.82	805.82	692.93	585.42
Health and sanitation,	328.00	1,016.01	1,373.51	268.10
Highways,	230.77	1,061.91	420.00	1,701.95
Charities,	1,548.06	1,893.20	2,023.02	992.53
Soldiers' benefits,	6,026.00	980.00	1,805.00	1,073.00
Education,	1,625.70	665.35	2,242.47	2,224.88
Libraries,	—	188.60	210.95	—
Recreation,	—	103.00	180.43	—
Unclassified,	125.00	—	—	—
<i>Public service enterprises,</i>	<i>62,101.66</i>	<i>33,109.38</i>	<i>—</i>	<i>39,487.12</i>
Electric light,	31,680.71	—	—	—
Water,	30,420.95	33,109.38	—	39,487.12
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,263.00</i>	<i>1,593.50</i>	<i>—</i>
<i>Interest,</i>	<i>1,572.78</i>	<i>7,359.35</i>	<i>3,892.64</i>	<i>4,156.13</i>
On sinking funds,	1,083.06	—	—	2,085.74
On trust and investment funds,	226.95	4,237.56	1,655.59	—
All other,	262.77	3,121.79	2,237.05	2,070.39
NON-REVENUE.	\$231,138.94	\$109,744.45	\$137,330.55	\$98,803.50
Offsets to outlays,	2,246.57	3,790.07	285.00	1,685.16
<i>Departmental,</i>	<i>767.55</i>	<i>3,790.07</i>	<i>285.00</i>	<i>565.00</i>
<i>Public service enterprises,</i>	<i>1,479.02</i>	<i>—</i>	<i>—</i>	<i>1,020.16</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	127,235.71	61,998.25	88,266.34	65,030.17
<i>Loans, general purposes,</i>	<i>20.01</i>	<i>1,998.25</i>	<i>7,740.00</i>	<i>14,500.00</i>
<i>Loans, public service enterprises,</i>	<i>42,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>85,000.00</i>	<i>60,000.00</i>	<i>80,000.00</i>	<i>50,530.17</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>489.96</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>215.70</i>	<i>—</i>	<i>36.38</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	70,824.40	8,368.36	10,612.75	5,885.27
<i>From sinking funds,</i>	<i>12,000.00</i>	<i>8,368.36</i>	<i>10,612.75</i>	<i>5,885.27</i>
<i>All other,</i>	<i>58,824.40</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	331.66	113.59	3,739.37	256.36
Agency, trust, and investment,	30,500.60	35,474.18	34,427.09	26,046.54
<i>Taxes and licenses for State,</i>	<i>10,140.22</i>	<i>18,677.71</i>	<i>22,634.15</i>	<i>13,316.00</i>
<i>Taxes for county,</i>	<i>9,060.92</i>	<i>12,816.47</i>	<i>9,631.25</i>	<i>6,230.54</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>11,299.46</i>	<i>3,980.00</i>	<i>2,161.69</i>	<i>6,500.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$207,345.00	\$260,109.46	\$249,317.03	\$199,938.30
Premiums,	215.70	—	36.38	—
Municipal indebtedness,	127,020.01	61,998.25	88,229.96	65,030.17
Transfers and refunds,	71,156.06	8,481.95	14,352.12	6,141.63
Agency, trust, and investment,	30,500.60	35,474.18	34,427.09	26,046.54
Total receipts,	\$436,237.37	\$366,063.84	\$386,362.58	\$297,156.64
<i>Balance on hand, including funds,</i>	<i>24,122.80</i>	<i>28,308.66</i>	<i>83,770.24</i>	<i>8,375.21</i>
GRAND TOTAL,	\$460,360.17	\$394,372.50	\$470,132.82	\$305,531.85

Graded According to Population of 1910 — Continued.

GROUP 7.

PAYMENTS.	Danvers POPULATION 9,407	Winchester POPULATION 9,309	Dedham POPULATION 9,284	West Springfield POPULATION 9,224
Maintenance,	\$151,739.07	\$186,706.82	\$186,663.60	\$118,901.40
<i>Departmental,</i>	<i>111,644.93</i>	<i>167,767.26</i>	<i>182,231.36</i>	<i>102,769.36</i>
General government,	6,693.58	12,659.46	10,978.63	7,061.38
Protection of persons and property,	21,035.81	26,321.79	31,369.84	17,301.63
Health and sanitation,	2,156.83	12,989.45	10,589.72	3,522.40
Highways,	19,327.14	26,195.94	36,314.65	18,838.18
Charities,	6,481.24	8,369.23	12,609.04	7,119.63
Soldiers' benefits,	9,276.70	1,468.00	3,200.59	1,207.05
Education,	44,898.16	62,924.97	65,618.65	45,536.11
Libraries,	800.00	3,291.33	5,655.30	1,182.16
Recreation,	291.27	6,362.49	5,192.69	776.82
Unclassified,	684.20	7,184.60	702.25	224.00
<i>Public service enterprises,</i>	<i>40,065.14</i>	<i>14,322.20</i>	<i>—</i>	<i>16,129.04</i>
Electric light,	25,019.74	—	—	—
Water,	15,035.40	14,322.20	—	16,129.04
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>19.00</i>	<i>4,607.36</i>	<i>4,432.24</i>	<i>—</i>
<i>Administration of invested funds,</i>	<i>20.00</i>	<i>10.00</i>	<i>—</i>	<i>3.00</i>
Interest,	12,876.94	30,747.04	22,361.46	20,514.22
<i>Loans, general purposes,</i>	<i>3,766.48</i>	<i>23,474.54</i>	<i>22,361.46</i>	<i>7,064.22</i>
<i>Loans, public service enterprises,</i>	<i>9,110.46</i>	<i>7,272.50</i>	<i>—</i>	<i>13,450.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	66,230.13	26,850.25	42,600.58	35,882.00
<i>Departmental,</i>	<i>14,840.39</i>	<i>24,471.32</i>	<i>42,600.58</i>	<i>30,616.60</i>
General government,	485.52	1,899.00	—	—
Protection of persons and property,	350.00	—	536.34	2,030.00
Health and sanitation,	—	9,476.13	9,919.89	2,320.62
Highways,	13,891.50	13,096.19	11,141.90	14,664.79
Charities,	—	—	—	—
Education,	113.37	—	21,002.45	11,601.19
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>51,389.74</i>	<i>2,245.93</i>	<i>—</i>	<i>5,265.40</i>
Electric light,	19,516.07	—	—	—
Water,	31,873.67	2,245.93	—	5,265.40
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>133.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	103,750.00	81,445.14	112,113.97	79,030.17
<i>From sinking funds,</i>	<i>12,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>6,750.00</i>	<i>36,445.14</i>	<i>32,093.46</i>	<i>13,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>85,000.00</i>	<i>45,000.00</i>	<i>80,000.00</i>	<i>66,030.17</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>20.51</i>	<i>—</i>
Transfers,	70,324.40	8,368.36	10,612.75	5,885.27
<i>To sinking funds from revenue,</i>	<i>9,639.42</i>	<i>—</i>	<i>—</i>	<i>5,800.00</i>
<i>To sinking funds from premiums,</i>	<i>215.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>60,919.28</i>	<i>8,368.36</i>	<i>10,612.75</i>	<i>85.27</i>
Refunds,	331.66	113.59	3,739.37	256.36
Agency, trust, and investment,	32,146.01	35,914.71	34,447.87	34,946.54
<i>Taxes and licenses for State,</i>	<i>10,140.22</i>	<i>18,677.71</i>	<i>22,634.16</i>	<i>13,316.00</i>
<i>Taxes for county,</i>	<i>9,060.92</i>	<i>12,816.47</i>	<i>9,631.25</i>	<i>6,230.54</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>12,944.87</i>	<i>4,420.53</i>	<i>2,182.47</i>	<i>15,400.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$164,616.01	\$217,453.86	\$209,025.06	\$139,415.62
Permanent debt (except from sinking funds),	6,750.00	36,445.14	32,093.46	13,000.00
Sinking fund requirements from revenue,	9,689.42	—	—	5,800.00
Premiums paid to sinking funds,	215.70	—	—	—
Outlays,	66,230.13	26,850.25	42,600.58	35,882.00
Permanent debt from sinking funds,	12,000.00	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	85,000.00	45,000.00	80,020.51	66,030.17
Transfers (except to sinking funds) and	—	—	—	—
refunds,	61,250.94	8,481.95	14,352.12	341.63
Agency, trust, and investment,	32,146.01	35,914.71	34,447.87	34,946.54
Total payments,	\$437,898.21	\$370,146.91	\$412,539.60	\$295,415.96
<i>Balance on hand, including funds,</i>	<i>22,461.96</i>	<i>24,226.59</i>	<i>57,593.22</i>	<i>10,115.89</i>
GRAND TOTAL,	\$460,360.17	\$394,372.50	\$470,132.82	\$305,531.85

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 8.

RECEIPTS.	Northbridge POPULATION 8,807	Ware POPULATION 8,774	Palmer POPULATION 8,610	Athol POPULATION 8,536
REVENUE.	\$89,839.96	\$113,552.00	\$91,146.92	\$159,618.75
General,	81,557.46	89,507.87	83,593.31	102,846.85
<i>Taxes,</i>	<i>79,992.26</i>	<i>73,695.97</i>	<i>75,901.04</i>	<i>93,584.88</i>
Property and poll,	62,249.89	61,149.71	62,306.27	88,170.81
Corporation, bank, etc.,	17,742.37	12,546.26	13,594.77	5,414.07
<i>Licenses and permits,</i>	<i>262.50</i>	<i>9,783.75</i>	<i>7,036.75</i>	<i>7,976.50</i>
<i>Fines and forfeits,</i>	<i>563.56</i>	<i>532.83</i>	<i>11.00</i>	<i>431.23</i>
<i>Grants and gifts,</i>	<i>739.14</i>	<i>5,495.32</i>	<i>644.52</i>	<i>854.24</i>
For expenses,	739.14	495.32	644.52	854.24
For outlays,	—	5,000.00	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	8,282.50	24,044.13	7,553.61	56,771.90
<i>Special assessments,</i>	<i>2,612.37</i>	<i>3,180.66</i>	<i>450.00</i>	<i>1,658.47</i>
To meet expenses,	—	860.12	—	1,658.47
To meet outlays,	2,612.37	2,320.54	450.00	—
<i>Privileges,</i>	<i>1,544.97</i>	<i>248.71</i>	<i>557.10</i>	<i>482.15</i>
<i>Departmental,</i>	<i>3,463.60</i>	<i>6,391.41</i>	<i>4,618.60</i>	<i>16,334.90</i>
General government,	4.00	1,076.50	—	3.50
Protection of persons and property,	679.71	168.93	102.81	168.54
Health and sanitation,	247.56	92.16	30.00	8,978.39
Highways,	3.08	14.94	62.50	153.53
Charities,	1,962.93	3,892.48	1,912.37	2,116.34
Soldiers' benefits,	444.00	669.00	1,502.00	3,456.00
Education,	122.32	385.75	798.37	1,312.09
Libraries,	—	—	—	140.41
Recreation,	—	—	—	—
Unclassified,	—	91.65	110.55	6.10
<i>Public service enterprises,</i>	<i>—</i>	<i>11,666.09</i>	<i>—</i>	<i>34,266.00</i>
Electric light,	—	—	—	—
Water,	—	11,656.09	—	34,266.00
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>64.00</i>	<i>1,732.50</i>	<i>1,246.46</i>	<i>1,490.25</i>
<i>Interest,</i>	<i>597.66</i>	<i>834.76</i>	<i>781.45</i>	<i>2,540.13</i>
On sinking funds,	—	—	—	1,157.57
On trust and investment funds,	46.18	474.85	455.05	559.34
All other,	551.38	359.91	326.40	823.22
NON-REVENUE.	\$68,257.25	\$77,110.36	\$68,838.66	\$235,047.55
Offsets to outlays,	311.01	6,890.33	2,732.37	—
<i>Departmental,</i>	<i>311.01</i>	<i>6,880.33</i>	<i>2,732.37</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	53,053.00	40,122.00	49,800.00	64,500.00
<i>Loans, general purposes,</i>	<i>23,000.00</i>	<i>10,000.00</i>	<i>23,800.00</i>	<i>14,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>27,000.00</i>	<i>50,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>53.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>122.00</i>	<i>—</i>	<i>—</i>
Transfers,	—	1,944.21	1,612.16	151,450.37
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,944.21</i>	<i>1,612.16</i>	<i>151,450.37</i>
Refunds,	97.88	4,850.79	—	81.46
Agency, trust, and investment,	14,795.36	23,313.03	14,694.13	19,015.72
<i>Taxes and licenses for State,</i>	<i>8,981.71</i>	<i>13,911.03</i>	<i>9,733.43</i>	<i>13,176.72</i>
<i>Taxes for county,</i>	<i>5,435.00</i>	<i>7,802.00</i>	<i>4,076.36</i>	<i>4,689.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>378.65</i>	<i>1,600.00</i>	<i>884.34</i>	<i>1,150.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$90,150.97	\$120,432.33	\$93,879.29	\$159,618.75
Premiums,	—	122.00	—	—
Municipal indebtedness,	53,053.00	40,000.00	49,800.00	64,500.00
Transfers and refunds,	97.88	6,795.00	1,612.16	151,531.83
Agency, trust, and investment,	14,795.36	23,313.03	14,694.13	19,015.72
Total receipts,	\$158,097.21	\$190,662.36	\$159,985.58	\$394,666.30
<i>Balance on hand, including funds,</i>	<i>18,060.55</i>	<i>17,373.45</i>	<i>10,923.92</i>	<i>9,162.48</i>
GRAND TOTAL,	\$176,157.76	\$208,035.81	\$170,909.50	\$403,828.78

Graded According to Population of 1910 — Continued.

GROUP 8.

PAYMENTS.	Northbridge POPULATION 8,807	Ware POPULATION 8,774	Palmer POPULATION 8,610	Athol POPULATION 8,536
Maintenance,	\$63,746.16	\$93,238.52	\$72,717.51	\$102,534.38
<i>Departmental,</i>	<i>63,730.66</i>	<i>82,109.63</i>	<i>70,858.03</i>	<i>92,885.00</i>
General government,	2,374.35	7,070.65	3,853.89	5,529.83
Protection of persons and property,	3,452.04	5,268.31	4,369.18	14,930.34
Health and sanitation,	2,737.96	3,858.90	2,425.32	5,713.54
Highways,	9,084.34	16,669.56	12,126.69	18,406.49
Charities,	4,681.11	10,525.86	9,865.12	6,849.74
Soldiers' benefits,	556.86	1,157.30	1,137.00	4,215.80
Education,	38,452.00	35,193.39	35,401.05	33,798.68
Libraries,	325.00	1,495.32	1,000.00	1,801.46
Recreation,	411.25	150.00	100.00	543.00
Unclassified,	255.75	720.34	579.78	496.12
<i>Public service enterprises,</i>	<i>—</i>	<i>8,153.41</i>	<i>—</i>	<i>8,237.41</i>
Electric light,	—	—	—	—
Water,	—	8,060.26	—	8,237.41
All other,	—	73.15	—	—
<i>Cemeteries,</i>	<i>15.50</i>	<i>2,995.48</i>	<i>1,859.48</i>	<i>2,011.97</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,431.73	2,893.28	3,550.10	20,266.07
<i>Loans, general purposes,</i>	<i>3,431.73</i>	<i>2,318.28</i>	<i>3,550.10</i>	<i>7,246.07</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>576.00</i>	<i>—</i>	<i>13,020.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	40,887.17	31,447.16	32,425.21	18,300.38
<i>Departmental,</i>	<i>40,887.17</i>	<i>23,788.65</i>	<i>32,425.21</i>	<i>13,688.19</i>
General government,	—	—	182.25	512.60
Protection of persons and property,	—	—	929.92	1,198.24
Health and sanitation,	10,098.94	1,699.04	1,610.07	355.19
Highways,	7,039.93	22,395.74	29,323.72	5,451.41
Charities,	500.00	415.65	—	382.11
Education,	23,248.30	—	379.25	5,788.64
Libraries,	—	—	—	—
Recreation,	—	5,278.22	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,158.51</i>	<i>—</i>	<i>4,612.19</i>
Electric light,	—	—	—	—
Water,	—	1,158.51	—	4,612.19
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	35,110.10	39,330.00	37,100.00	57,650.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,000.00</i>	<i>9,330.00</i>	<i>10,100.00</i>	<i>17,650.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>30,000.00</i>	<i>27,000.00</i>	<i>40,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>110.10</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	1,944.21	1,612.16	151,450.37
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>1,944.21</i>	<i>1,612.16</i>	<i>148,450.37</i>
Refunds,	97.88	4,850.79	—	81.46
Agency, trust, and investment,	14,826.04	23,313.03	14,634.67	25,483.29
<i>Taxes and licenses for State,</i>	<i>8,981.71</i>	<i>13,911.03</i>	<i>9,753.43</i>	<i>13,176.72</i>
<i>Taxes for county,</i>	<i>5,435.00</i>	<i>7,802.00</i>	<i>4,076.36</i>	<i>4,689.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>409.33</i>	<i>1,600.00</i>	<i>824.88</i>	<i>7,617.57</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$67,177.89	\$96,131.80	\$76,267.61	\$122,800.45
Permanent debt (except from sinking funds),	5,000.00	9,330.00	10,100.00	17,650.00
Sinking fund requirements from revenue,	—	—	—	3,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	40,887.17	31,447.16	32,425.21	18,300.38
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,110.10	30,000.00	27,000.00	40,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	97.88	6,795.00	1,612.16	148,531.83
Agency, trust, and investment,	14,826.04	23,313.03	14,634.67	25,483.29
Total payments,	\$158,099.08	\$197,016.99	\$162,039.65	\$375,765.95
Balance on hand, including funds,	18,058.68	11,018.82	8,869.85	23,062.83
GRAND TOTAL,	\$176,157.76	\$208,035.81	\$170,909.50	\$403,828.78

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 9.

RECEIPTS.	Easthampton POPULATION 8,524	Middleboro- ough POPULATION 8,214	Braintree POPULATION 8,066	Saugus POPULATION 8,047
REVENUE.	\$149,459.37	\$152,415.62	\$201,112.44	\$167,103.50
General,	123,686.03	106,178.46	126,847.18	120,820.44
<i>Taxes,</i>	<i>112,381.48</i>	<i>98,713.90</i>	<i>125,857.50</i>	<i>119,454.88</i>
Property and poll,	96,024.37	88,587.51	117,349.71	115,198.53
Corporation, bank, etc.,	16,357.11	10,126.39	8,507.79	4,258.35
<i>Licenses and permits,</i>	<i>8,139.50</i>	<i>330.23</i>	<i>96.50</i>	<i>130.50</i>
<i>Fines and forfeits,</i>	<i>480.08</i>	<i>331.01</i>	<i>57.15</i>	<i>589.00</i>
<i>Grants and gifts,</i>	<i>2,634.97</i>	<i>6,737.45</i>	<i>836.03</i>	<i>646.06</i>
For expenses,	2,634.97	4,737.45	836.03	646.06
For outlays,	—	2,000.00	—	—
<i>All other,</i>	<i>—</i>	<i>65.87</i>	<i>—</i>	<i>—</i>
Commercial,	25,773.34	46,237.16	74,265.26	46,283.06
<i>Special assessments,</i>	<i>1,456.00</i>	<i>1,840.60</i>	<i>875.34</i>	<i>1,853.60</i>
To meet expenses,	—	1,840.60	875.34	1,853.60
To meet outlays,	1,456.00	—	—	—
<i>Privileges,</i>	<i>1,144.26</i>	<i>1,679.98</i>	<i>1,994.66</i>	<i>3,129.54</i>
<i>Departmental,</i>	<i>5,037.60</i>	<i>20,724.99</i>	<i>6,816.72</i>	<i>26,304.79</i>
General government,	318.50	3,014.00	655.95	260.00
Protection of persons and property,	201.21	127.13	619.20	8,190.34
Health and sanitation,	—	1.20	—	—
Highways,	512.77	5,019.24	321.35	4,802.50
Charities,	1,158.18	3,258.40	1,215.55	8,903.74
Soldiers' benefits,	841.00	7,462.50	3,126.00	3,500.00
Education,	1,995.94	1,587.00	722.43	640.01
Libraries,	—	180.52	126.24	8.20
Recreation,	—	5.00	—	—
Unclassified,	—	70.00	—	—
<i>Public service enterprises,</i>	<i>17,274.25</i>	<i>19,845.23</i>	<i>54,259.70</i>	<i>7,711.97</i>
Electric light,	—	19,430.23	23,993.17	—
Water,	17,274.25	—	30,266.53	7,707.17
All other,	—	415.00	—	4.80
<i>Cemeteries,</i>	<i>251.00</i>	<i>—</i>	<i>20.00</i>	<i>2,134.22</i>
<i>Interest,</i>	<i>620.23</i>	<i>2,146.36</i>	<i>10,298.84</i>	<i>5,148.94</i>
On sinking funds,	—	—	5,777.70	505.07
On trust and investment funds,	447.08	400.00	2,012.55	211.81
All other,	173.15	1,746.36	2,508.59	4,432.06
NON-REVENUE.	\$83,087.59	\$180,433.77	\$138,252.19	\$216,625.32
Offsets to outlays,	408.20	904.24	728.50	33.50
<i>Departmental,</i>	<i>408.20</i>	<i>904.24</i>	<i>215.50</i>	<i>33.50</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>513.00</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	62,000.00	23,500.00	86,000.00	192,536.90
<i>Loans, general purposes,</i>	<i>5,000.00</i>	<i>—</i>	<i>6,000.00</i>	<i>34,000.00</i>
<i>Loans, public service enterprises,</i>	<i>12,000.00</i>	<i>—</i>	<i>—</i>	<i>25,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>45,000.00</i>	<i>28,500.00</i>	<i>80,000.00</i>	<i>130,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>536.90</i>
Transfers,	547.99	134,273.71	15,699.15	901.08
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>547.99</i>	<i>134,273.71</i>	<i>15,699.15</i>	<i>901.08</i>
Refunds,	508.30	307.62	2,298.55	1,329.58
Agency, trust, and investment,	19,623.10	16,448.20	33,525.99	21,824.26
<i>Taxes and licenses for State,</i>	<i>12,183.10</i>	<i>7,759.63</i>	<i>9,185.50</i>	<i>8,360.00</i>
<i>Taxes for county,</i>	<i>6,640.00</i>	<i>6,376.97</i>	<i>4,635.21</i>	<i>8,095.04</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>300.00</i>	<i>2,311.60</i>	<i>19,705.28</i>	<i>5,369.22</i>
<i>All other,</i>	<i>500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$149,867.57	\$153,319.86	\$201,840.94	\$167,137.00
Premiums,	—	—	—	536.90
Municipal indebtedness,	62,000.00	23,500.00	86,000.00	192,000.00
Transfers and refunds,	1,056.29	134,581.33	17,997.70	2,230.66
Agency, trust, and investment,	19,623.10	16,448.20	33,525.99	21,824.26
Total receipts,	\$232,546.96	\$332,849.39	\$339,364.63	\$383,728.82
<i>Balance on hand, including funds,</i>	<i>27,926.77</i>	<i>22,358.95</i>	<i>30,694.33</i>	<i>24,179.30</i>
GRAND TOTAL,	\$260,473.73	\$355,208.34	\$370,058.96	\$407,908.12

¹ Includes \$2,212.36 from gas.

Graded According to Population of 1910 — Continued.

GROUP 9.

PAYMENTS.	Easthampton POPULATION 8,524	Middleboro- ough POPULATION 8,214	Braintree POPULATION 8,066	Saugus POPULATION 8,047
Maintenance,	\$91,237.65	\$114,662.54	\$141,953.83	\$126,848.36
<i>Departmental,</i>	<i>80,549.87</i>	<i>97,115.07</i>	<i>107,946.89</i>	<i>123,544.37</i>
General government,	8,488.12	9,881.49	7,291.17	10,698.21
Protection of persons and property,	12,288.83	7,383.42	17,408.58	21,177.37
Health and sanitation,	3,075.84	2,677.98	1,388.75	3,100.97
Highways,	20,635.95	16,468.52	18,600.62	24,094.21
Charities,	6,445.04	9,393.14	7,783.48	12,446.58
Soldiers' benefits,	945.00	10,152.20	3,317.50	4,196.51
Education,	25,858.68	36,316.57	46,646.80	44,091.31
Libraries,	1,300.00	4,060.31	3,143.30	1,293.29
Recreation,	850.00	417.24	1,881.19	1,905.47
Unclassified,	662.41	364.20	485.50	540.45
<i>Public service enterprises,</i>	<i>10,013.26</i>	<i>17,517.47</i>	<i>33,906.92</i>	<i>812.95</i>
Electric light,	—	17,335.52	18,340.04	—
Water,	10,013.26	—	15,566.88	753.36
All other,	—	211.95	—	59.59
<i>Cemeteries,</i>	<i>674.62</i>	<i>—</i>	<i>50.00</i>	<i>2,486.04</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>50.02</i>	<i>6.00</i>
Interest,	8,227.83	8,093.57	16,591.30	13,328.58
<i>Loans, general purposes,</i>	<i>5,116.17</i>	<i>5,865.57</i>	<i>5,292.46</i>	<i>11,107.49</i>
<i>Loans, public service enterprises,</i>	<i>3,111.66</i>	<i>2,228.00</i>	<i>11,298.84</i>	<i>2,221.09</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	70,314.55	14,218.04	34,578.39	41,267.50
<i>Departmental,</i>	<i>21,194.20</i>	<i>7,911.24</i>	<i>20,334.98</i>	<i>21,188.62</i>
General government,	113.00	110.00	1,613.00	—
Protection of persons and property,	5,691.69	—	176.70	—
Health and sanitation,	4,450.51	360.00	3,247.47	—
Highways,	9,474.15	5,911.80	1,209.83	593.35
Charities,	—	190.00	—	—
Education,	1,464.85	1,339.44	14,087.98	18,595.27
Libraries,	—	—	—	—
Recreation,	—	—	—	2,000.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>49,120.35</i>	<i>6,306.80</i>	<i>14,243.41</i>	<i>20,078.88</i>
Electric light,	—	2 6,306.80	8,473.73	—
Water,	49,120.35	—	5,769.68	20,078.88
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	58,000.00	44,300.00	93,358.98	135,289.26
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>13,000.00</i>	<i>10,300.00</i>	<i>13,358.98</i>	<i>15,289.26</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>45,000.00</i>	<i>34,000.00</i>	<i>80,000.00</i>	<i>120,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	547.99	134,273.71	15,699.15	901.08
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>5,550.00</i>	<i>500.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>547.99</i>	<i>134,273.71</i>	<i>10,149.15</i>	<i>401.08</i>
Refunds,	508.30	307.62	2,298.55	1,329.58
Agency, trust, and investment,	19,796.91	16,448.20	44,892.98	22,914.57
<i>Taxes and licenses for State,</i>	<i>12,183.10</i>	<i>7,759.63</i>	<i>9,185.50</i>	<i>8,360.00</i>
<i>Taxes for county,</i>	<i>6,640.00</i>	<i>6,376.97</i>	<i>4,635.21</i>	<i>8,095.04</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>473.81</i>	<i>2,311.60</i>	<i>31,072.27</i>	<i>6,459.53</i>
<i>All other,</i>	<i>500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$99,465.48	\$122,756.11	\$158,545.13	\$140,176.94
Permanent debt (except from sinking funds),	13,000.00	10,300.00	13,358.98	15,289.26
Sinking fund requirements from revenue,	—	—	5,550.00	500.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	70,314.55	14,218.04	34,578.39	41,267.50
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	45,000.00	34,000.00	80,000.00	120,000.00
Transfers (except to sinking funds) and refunds,	1,056.29	134,581.33	12,447.70	1,730.66
Agency, trust, and investment,	19,796.91	16,448.20	44,892.98	22,914.57
Total payments,	\$248,633.23	\$332,303.68	\$349,373.18	\$341,878.93
Balance on hand, including funds,	11,840.50	22,904.66	20,685.78	66,039.19
GRAND TOTAL,	\$260,473.73	\$355,208.34	\$370,058.96	\$407,908.12

¹ Includes \$3,563.43 for gas.² Includes \$330.50 for gas.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 10.

RECEIPTS.	Norwood POPULATION 8,014	Milton POPULATION 7,924	Bridgewater POPULATION 7,688	Marblehead POPULATION 7,338
REVENUE.	\$195,574.53	\$442,048.30	\$68,111.79	\$247,945.02
General,	124,159.56	365,009.92	60,917.72	169,808.83
<i>Taxes,</i>	<i>120,592.92</i>	<i>363,462.11</i>	<i>59,178.21</i>	<i>168,875.26</i>
Property and poll,	103,409.62	259,803.38	53,595.32	164,469.05
Corporation, bank, etc.,	17,183.30	103,658.73	5,582.89	4,406.21
<i>Licenses and permits,</i>	<i>490.99</i>	<i>77.25</i>	<i>156.00</i>	<i>132.50</i>
<i>Fines and forfeits,</i>	<i>2,512.10</i>	<i>265.46</i>	<i>177.12</i>	<i>219.83</i>
<i>Grants and gifts,</i>	<i>483.65</i>	<i>1,205.10</i>	<i>1,406.39</i>	<i>581.24</i>
For expenses,	483.55	1,205.10	1,406.39	581.24
For outlays,	—	—	—	—
All other,	80.00	—	—	—
Commercial,	71,414.97	77,038.38	7,194.07	78,136.19
<i>Special assessments,</i>	<i>16,294.78</i>	<i>4,368.91</i>	—	<i>928.52</i>
To meet expenses,	11,533.80	4,368.91	—	800.50
To meet outlays,	4,760.98	—	—	128.02
<i>Privileges,</i>	<i>809.44</i>	<i>2,230.22</i>	<i>2,170.49</i>	<i>1,006.39</i>
<i>Departmental,</i>	<i>2,426.75</i>	<i>7,049.94</i>	<i>3,356.50</i>	<i>13,612.71</i>
General government,	2.30	244.50	751.96	1,052.57
Protection of persons and property,	30.00	3,099.41	127.97	227.16
Health and sanitation,	126.11	25.00	—	2.00
Highways,	148.97	378.76	364.76	—
Charities,	630.60	792.79	627.31	554.01
Soldiers' benefits,	1,214.50	1,550.00	1,501.00	16,314.00
Education,	93.16	203.10	388.50	24.00
Libraries,	181.11	403.78	95.00	106.97
Recreation,	—	104.10	—	97.00
Unclassified,	—	248.50	—	235.00
<i>Public service enterprises,</i>	<i>46,283.54</i>	<i>51,588.31</i>	—	<i>54,306.68</i>
Electric light,	21,604.26	—	—	33,079.46
Water,	24,679.28	51,588.31	—	21,227.22
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,594.61</i>	<i>6,107.33</i>	—	<i>301.50</i>
<i>Interest,</i>	<i>3,005.85</i>	<i>5,693.67</i>	<i>1,167.08</i>	<i>2,980.39</i>
On sinking funds,	1,387.42	—	—	703.18
On trust and investment funds,	161.84	2,366.45	790.10	1,963.40
All other,	1,456.59	3,327.22	376.98	313.81
NON-REVENUE.	\$150,168.09	\$670,500.62	\$47,241.57	\$142,112.97
Offsets to outlays,	10,388.47	60.00	—	1,917.64
<i>Departmental,</i>	<i>4,620.65</i>	<i>60.00</i>	—	<i>490.69</i>
<i>Public service enterprises,</i>	<i>5,767.92</i>	—	—	<i>1,426.95</i>
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	64,350.00	153,041.86	37,000.00	107,763.29
<i>Loans, general purposes,</i>	<i>4,350.00</i>	<i>13,041.86</i>	—	—
<i>Loans, public service enterprises,</i>	—	—	—	<i>27,000.00</i>
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>60,000.00</i>	<i>140,000.00</i>	<i>37,000.00</i>	<i>80,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	<i>763.29</i>
Transfers,	36,361.09	452,485.32	802.10	2,564.41
<i>From sinking funds,</i>	<i>10,000.00</i>	—	—	—
All other,	26,361.09	452,485.32	802.10	2,564.41
Refunds,	634.78	1,174.84	61.53	910.70
Agency, trust, and investment,	38,433.75	63,738.60	9,377.94	28,956.93
<i>Taxes and licenses for State,</i>	<i>19,722.39</i>	<i>40,354.06</i>	<i>5,060.00</i>	<i>12,898.65</i>
<i>Taxes for county,</i>	<i>9,798.78</i>	<i>19,484.54</i>	<i>4,313.84</i>	<i>11,332.39</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>8,912.58</i>	<i>3,900.00</i>	<i>4.10</i>	<i>4,725.89</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$205,963.00	\$442,108.30	\$68,111.79	\$249,862.66
Premiums,	—	—	—	763.29
Municipal indebtedness,	64,350.00	153,041.86	37,000.00	107,000.00
Transfers and refunds,	36,995.87	453,660.16	863.63	3,475.11
Agency, trust, and investment,	38,433.75	63,738.60	9,377.94	28,956.93
Total receipts,	\$345,742.62	\$1,112,548.92	\$115,353.36	\$390,057.99
Balance on hand, including funds,	56,961.43	128,921.76	954.89	43,780.92
GRAND TOTAL,	\$402,704.05	\$1,241,470.68	\$116,308.25	\$433,838.91

Graded According to Population of 1910 — Continued.

GROUP 10.

PAYMENTS.	Norwood POPULATION 8,014	Milton POPULATION 7,924	Bridgewater POPULATION 7,688	Marblehead POPULATION 7,338
Maintenance,	\$128,722.21	\$301,989.50	\$54,812.97	\$183,290.13
<i>Departmental,</i>	<i>101,853.39</i>	<i>272,315.54</i>	<i>54,798.97</i>	<i>138,056.11</i>
General government,	7,594.70	14,097.38	3,522.53	11,514.61
Protection of persons and property,	13,250.62	74,678.38	8,382.63	26,490.72
Health and sanitation,	6,058.81	17,788.77	1,581.98	7,623.00
Highways,	9,888.17	47,048.59	7,433.61	17,743.62
Charities,	7,266.34	6,465.27	4,075.33	8,779.50
Soldiers' benefits,	1,895.38	2,654.00	1,535.00	23,819.44
Education,	51,069.32	82,032.11	25,528.42	36,755.55
Libraries,	3,894.33	10,881.14	2,332.32	1,647.64
Recreation,	253.22	10,766.39	231.40	2,097.97
Unclassified,	712.50	5,903.51	175.75	1,584.06
<i>Public service enterprises,</i>	<i>24,331.23</i>	<i>21,124.40</i>	<i>—</i>	<i>42,624.74</i>
Electric light,	16,164.99	—	—	30,790.68
Water,	8,216.24	21,124.40	—	11,834.06
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>2,457.59</i>	<i>8,549.56</i>	<i>14.00</i>	<i>2,590.93</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>18.35</i>
Interest,	16,448.61	50,964.50	707.40	12,776.62
<i>Loans, general purposes,</i>	<i>11,328.11</i>	<i>33,562.46</i>	<i>707.40</i>	<i>4,169.74</i>
<i>Loans, public service enterprises,</i>	<i>5,120.50</i>	<i>17,402.04</i>	<i>—</i>	<i>8,606.88</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	42,169.66	111,454.21	8,529.13	79,350.03
<i>Departmental,</i>	<i>21,993.67</i>	<i>101,700.72</i>	<i>8,529.13</i>	<i>19,304.23</i>
General government,	—	421.47	252.50	1,469.50
Protection of persons and property,	—	1,062.91	461.53	211.43
Health and sanitation,	20,618.68	9,759.83	125.00	941.57
Highways,	1,374.99	21,569.21	7,690.10	11,340.73
Charities,	—	—	—	—
Education,	—	68,887.30	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	5,341.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>20,175.99</i>	<i>9,753.49</i>	<i>—</i>	<i>60,045.80</i>
Electric light,	10,236.25	—	—	37,066.59
Water,	9,939.74	9,753.49	—	22,979.21
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	111,550.00	176,657.87	37,000.00	102,250.00
<i>From sinking funds,</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>21,550.00</i>	<i>36,657.87</i>	<i>—</i>	<i>22,250.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>80,000.00</i>	<i>140,000.00</i>	<i>37,000.00</i>	<i>80,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	36,361.09	452,485.32	802.10	2,564.41
<i>To sinking funds from revenue,</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>34,361.09</i>	<i>452,485.32</i>	<i>802.10</i>	<i>1,564.41</i>
Refunds,	634.78	1,174.84	61.53	910.70
Agency, trust, and investment,	31,820.17	63,885.39	9,377.94	30,476.22
<i>Taxes and licenses for State,</i>	<i>19,722.39</i>	<i>40,354.06</i>	<i>5,090.00</i>	<i>12,898.65</i>
<i>Taxes for county,</i>	<i>9,797.78</i>	<i>19,484.54</i>	<i>4,313.84</i>	<i>11,332.39</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,300.00</i>	<i>4,046.79</i>	<i>4.10</i>	<i>6,245.18</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$145,170.82	\$352,954.00	\$55,520.37	\$196,066.75
Permanent debt (except from sinking funds),	21,550.00	36,657.87	—	22,250.00
Sinking fund requirements from revenue,	2,000.00	—	—	1,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	42,169.66	111,454.21	8,529.13	79,350.03
Permanent debt from sinking funds,	10,000.00	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	80,000.00	140,000.00	37,000.00	80,000.00
Transfers (except to sinking funds) and refunds,	34,995.87	453,660.16	863.63	2,475.11
Agency, trust, and investment,	31,820.17	63,885.39	9,377.94	30,476.22
Total payments,	\$367,706.52	\$1,158,611.63	\$111,291.07	\$411,618.11
<i>Balance on hand, including funds,</i>	<i>34,997.53</i>	<i>82,859.05</i>	<i>5,017.18</i>	<i>22,220.80</i>
GRAND TOTAL,	\$402,704.05	\$1,241,470.68	\$116,308.25	\$433,838.91

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 11.

RECEIPTS.	Andover POPULATION 7,301	Whitman POPULATION 7,292	Stoneham POPULATION 7,090	Rockland POPULATION 6,928
REVENUE.	\$172,981.53	\$145,710.29	\$146,818.71	\$134,242.56
General,	129,693.78	108,292.33	99,295.09	100,715.52
<i>Taxes,</i>	<i>128,581.29</i>	<i>106,913.46</i>	<i>97,611.47</i>	<i>99,693.39</i>
Property and poll,	91,769.65	102,802.70	93,512.25	92,399.24
Corporation, bank, etc.,	36,611.64	4,110.76	4,099.22	7,294.15
<i>Licenses and permits,</i>	<i>151.50</i>	<i>56.00</i>	<i>177.50</i>	<i>100.25</i>
<i>Fines and forfeits,</i>	<i>364.00</i>	<i>406.90</i>	<i>177.00</i>	<i>39.49</i>
<i>Grants and gifts,</i>	<i>796.99</i>	<i>915.97</i>	<i>1,329.12</i>	<i>882.39</i>
For expenses,	796.99	915.97	1,329.12	882.39
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	43,287.75	37,417.96	47,523.62	33,527.04
<i>Special assessments,</i>	<i>6,508.70</i>	<i>—</i>	<i>4,225.13</i>	<i>—</i>
To meet expenses,	6,508.70	—	4,097.17	—
To meet outlays,	—	—	127.96	—
<i>Privileges,</i>	<i>1,869.59</i>	<i>1,688.84</i>	<i>1,834.19</i>	<i>1,632.39</i>
<i>Departmental,</i>	<i>7,024.31</i>	<i>11,815.22</i>	<i>12,564.67</i>	<i>9,095.25</i>
General government,	485.30	1,496.00	121.27	—
Protection of persons and property,	1,514.42	96.07	2,166.09	245.22
Health and sanitation,	473.75	610.36	25.37	—
Highways,	537.57	190.05	816.41	764.51
Charities,	1,070.86	1,312.88	3,607.38	1,549.50
Soldiers' benefits,	2,209.00	6,932.00	5,410.00	5,995.25
Education,	424.11	1,028.50	319.15	392.26
Libraries,	118.47	149.36	99.00	148.51
Recreation,	20.00	—	—	—
Unclassified,	170.83	—	—	—
<i>Public service enterprises,</i>	<i>18,078.94</i>	<i>18,702.65</i>	<i>23,860.27</i>	<i>20,914.43</i>
Electric light,	—	—	—	—
Water,	17,990.64	18,702.65	23,852.09	20,914.43
All other,	88.30	—	8.18	—
<i>Cemeteries,</i>	<i>446.00</i>	<i>—</i>	<i>2,011.70</i>	<i>—</i>
<i>Interest,</i>	<i>9,360.21</i>	<i>5,211.25</i>	<i>3,027.66</i>	<i>1,884.97</i>
On sinking funds,	1,244.31	2,798.78	—	—
On trust and investment funds,	7,054.93	154.68	789.90	—
All other,	1,060.97	2,237.79	2,237.76	1,884.97
NON-REVENUE.	\$186,703.34	\$127,755.73	\$117,181.74	\$163,817.02
Offsets to outlays,	3,395.02	—	1,744.90	20,774.15
<i>Departmental,</i>	<i>1,750.00</i>	<i>—</i>	<i>1,160.66</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>1,645.02</i>	<i>—</i>	<i>584.24</i>	<i>20,774.15</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	121,762.94	110,086.11	94,606.54	128,000.00
<i>Loans, general purposes,</i>	<i>1,000.00</i>	<i>—</i>	<i>3,470.64</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>26,000.00</i>	<i>10,000.00</i>	<i>1,000.00</i>	<i>18,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>94,300.00</i>	<i>100,000.00</i>	<i>90,000.00</i>	<i>110,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>462.94</i>	<i>86.11</i>	<i>135.90</i>	<i>—</i>
Transfers,	25,440.34	3,791.85	789.50	1,432.58
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>25,440.34</i>	<i>3,791.85</i>	<i>789.50</i>	<i>1,432.58</i>
Refunds,	55.01	26.95	5,295.82	1,273.03
Agency, trust, and investment,	36,050.03	13,850.82	14,744.98	12,337.26
<i>Taxes and licenses for State,</i>	<i>12,439.14</i>	<i>7,567.60</i>	<i>7,934.14</i>	<i>6,380.00</i>
<i>Taxes for county,</i>	<i>11,461.61</i>	<i>6,283.22</i>	<i>5,340.20</i>	<i>5,439.20</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>12,149.28</i>	<i>—</i>	<i>1,470.64</i>	<i>518.06</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$176,376.55	\$145,710.29	\$148,563.61	\$155,016.71
Premiums,	462.94	86.11	135.90	—
Municipal indebtedness,	121,300.00	110,000.00	94,470.64	128,000.00
Transfers and refunds,	25,495.35	3,818.80	6,085.32	2,705.61
Agency, trust, and investment,	36,050.03	13,850.82	14,744.98	12,337.26
Total receipts,	\$359,684.87	\$273,466.02	\$264,000.45	\$298,059.68
Balance on hand, including funds,	9,878.42	8,622.92	30,971.60	22,762.78
GRAND TOTAL,	\$369,563.29	\$282,088.94	\$294,972.05	\$320,822.36

Graded According to Population of 1910 — Continued.

GROUP 11.

PAYMENTS.	Andover POPULATION 7,301	Whitman POPULATION 7,292	Stoneham POPULATION 7,090	Rockland POPULATION 6,928
Maintenance,	\$119,596.68	\$110,265.31	\$107,935.12	\$93,193.37
<i>Departmental,</i>	<i>109,040.93</i>	<i>100,871.97</i>	<i>98,667.87</i>	<i>82,305.71</i>
General government,	9,155.50	8,071.91	6,556.45	5,690.85
Protection of persons and property,	15,162.15	13,792.38	14,334.87	11,348.99
Health and sanitation,	3,062.73	2,312.48	6,084.83	1,404.86
Highways,	20,992.58	14,614.53	15,671.62	11,084.66
Charities,	8,422.03	10,982.18	8,870.73	9,710.60
Soldiers' benefits,	3,110.23	9,641.26	7,940.75	7,702.78
Education,	42,315.15	35,475.51	33,666.90	31,512.45
Libraries,	4,761.48	2,290.48	2,319.98	2,779.97
Recreation,	706.67	1,543.83	2,194.15	150.00
Unclassified,	1,352.41	2,147.41	927.59	920.55
<i>Public service enterprises,</i>	<i>8,793.98</i>	<i>9,269.34</i>	<i>6,946.36</i>	<i>10,887.66</i>
Electric light,	—	—	—	—
Water,	8,611.49	9,269.34	6,927.36	10,887.66
All other,	182.49	—	19.00	—
<i>Cemeteries,</i>	<i>1,466.35</i>	<i>—</i>	<i>2,420.89</i>	<i>—</i>
<i>Administration of invested funds,</i>	<i>294.42</i>	<i>114.00</i>	<i>—</i>	<i>—</i>
Interest,	12,946.59	12,809.71	19,091.23	8,054.86
<i>Loans, general purposes,</i>	<i>6,174.09</i>	<i>7,209.71</i>	<i>9,762.09</i>	<i>6,375.79</i>
<i>Loans, public service enterprises,</i>	<i>6,772.50</i>	<i>5,600.00</i>	<i>9,329.14</i>	<i>1,679.07</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	36,784.18	10,856.33	21,315.65	53,382.63
<i>Departmental,</i>	<i>10,315.38</i>	<i>2,906.49</i>	<i>15,809.24</i>	<i>12,168.32</i>
General government,	—	—	639.84	—
Protection of persons and property,	829.00	—	120.00	—
Health and sanitation,	268.25	—	7,123.26	1,772.46
Highways,	7,112.25	2,688.81	7,426.14	5,730.51
Charities,	475.29	—	—	—
Education,	—	217.68	—	4,665.35
Libraries,	—	—	—	—
Recreation,	1,630.59	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>26,468.80</i>	<i>7,949.84</i>	<i>6,006.41</i>	<i>41,214.21</i>
Electric light,	—	—	—	—
Water,	26,468.80	7,949.84	6,006.41	41,214.21
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	114,100.00	110,050.00	96,999.22	124,600.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>12,800.00</i>	<i>10,050.00</i>	<i>16,999.22</i>	<i>14,500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>101,300.00</i>	<i>100,000.00</i>	<i>80,000.00</i>	<i>110,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	25,440.34	3,791.85	789.50	1,432.58
<i>To sinking funds from revenue,</i>	<i>7,720.33</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>17,720.01</i>	<i>1,291.85</i>	<i>789.50</i>	<i>1,432.58</i>
Refunds,	55.01	26.96	5,295.82	1,273.03
Agency, trust, and investment,	42,449.41	19,304.28	14,744.98	12,337.26
<i>Taxes and licenses for State,</i>	<i>12,439.14</i>	<i>7,567.60</i>	<i>7,934.14</i>	<i>6,380.00</i>
<i>Taxes for county,</i>	<i>11,461.61</i>	<i>6,283.22</i>	<i>5,340.20</i>	<i>5,439.20</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>18,548.66</i>	<i>5,453.46</i>	<i>1,470.64</i>	<i>518.06</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$132,542.27	\$123,065.02	\$127,026.35	\$101,248.23
Permanent debt (except from sinking funds),	12,800.00	10,050.00	16,999.22	14,500.00
Sinking fund requirements from revenue,	7,720.33	2,500.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	36,784.18	10,856.33	21,315.65	53,382.53
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	101,300.00	100,000.00	80,000.00	110,000.00
Transfers (except to sinking funds) and refunds,	17,775.02	1,318.80	6,085.32	2,703.61
Agency, trust, and investment,	42,449.41	19,304.28	14,744.98	12,337.26
Total payments,	\$351,371.21	\$267,094.43	\$266,171.52	\$294,173.63
Balance on hand, including funds,	18,192.08	14,994.51	28,800.53	26,648.73
GRAND TOTAL,	\$369,563.29	\$282,088.94	\$294,972.05	\$320,822.36

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 12.

RECEIPTS.	Montague POPULATION 6,866	Hudson POPULATION 6,743	Spencer POPULATION 6,740	Concord POPULATION 6,421
REVENUE.	\$91,831.11	\$138,838.80	\$105,185.60	\$201,766.82
General,	83,185.41	86,535.28	69,908.36	113,441.16
<i>Taxes,</i>	<i>70,810.52</i>	<i>84,469.05</i>	<i>68,896.42</i>	<i>111,315.67</i>
Property and poll,	65,928.88	73,384.83	62,719.02	90,947.64
Corporation, bank, etc.,	4,881.64	11,084.22	6,177.40	20,368.03
<i>Licenses and permits,</i>	<i>9,653.25</i>	<i>51.00</i>	<i>196.00</i>	<i>229.50</i>
<i>Fines and forfeits,</i>	<i>625.68</i>	<i>324.38</i>	<i>204.75</i>	<i>241.25</i>
<i>Grants and gifts,</i>	<i>2,095.96</i>	<i>1,690.85</i>	<i>611.19</i>	<i>1,654.74</i>
For expenses,	2,095.96	1,690.85	611.19	1,654.74
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	8,645.70	52,303.52	35,277.24	88,325.66
<i>Special assessments,</i>	<i>652.97</i>	<i>669.41</i>	<i>1,295.98</i>	<i>1,975.52</i>
To meet expenses,	509.73	669.41	1,295.98	1,975.52
To meet outlays,	143.24	—	—	—
<i>Privileges,</i>	<i>756.61</i>	<i>909.83</i>	<i>824.04</i>	<i>875.72</i>
<i>Departmental,</i>	<i>7,108.81</i>	<i>11,182.28</i>	<i>6,786.44</i>	<i>15,617.77</i>
General government,	84.17	2,009.00	444.00	352.45
Protection of persons and property,	358.70	273.19	298.10	4,670.82
Health and sanitation,	110.00	4,749.75	39.00	525.32
Highways,	1,464.54	275.60	599.54	848.54
Charities,	1,217.18	980.08	2,842.83	2,439.22
Soldiers' benefits,	2,362.00	2,249.00	2,137.00	484.00
Education,	1,427.80	575.30	416.91	6,284.42
Libraries,	84.42	70.36	5.06	—
Recreation,	—	—	4.00	13.00
Unclassified,	—	—	—	59,399.19
<i>Public service enterprises,</i>	<i>—</i>	<i>37,922.49</i>	<i>11,870.34</i>	<i>32,821.21</i>
Electric light,	—	24,162.75	—	26,577.98
Water,	—	13,759.74	11,870.34	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>165.00</i>	<i>128.73</i>	<i>1,117.05</i>
<i>Interest,</i>	<i>127.31</i>	<i>1,464.51</i>	<i>14,371.71</i>	<i>9,340.41</i>
On sinking funds,	—	—	8,779.53	1,730.13
On trust and investment funds,	—	308.94	4,324.84	7,104.47
All other,	127.31	1,145.57	1,267.34	515.81
NON-REVENUE.	\$77,352.22	\$62,950.73	\$77,610.43	\$141,244.16
Offsets to outlays,	1,173.20	393.82	2,400.00	1,826.47
<i>Departmental,</i>	<i>1,173.20</i>	<i>—</i>	<i>2,400.00</i>	<i>575.27</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>393.82</i>	<i>—</i>	<i>1,251.20</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	53,429.40	21,600.00	47,037.60	97,531.80
<i>Loans, general purposes,</i>	<i>3,429.40</i>	<i>6,600.00</i>	<i>37.60</i>	<i>7,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>20,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>50,000.00</i>	<i>5,000.00</i>	<i>44,000.00</i>	<i>70,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>531.80</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,261.41	23,878.46	11,490.18	12,754.32
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	3,261.41	23,878.46	11,490.18	12,754.32
Refunds,	170.32	56.00	237.27	253.87
Agency, trust, and investment,	19,317.89	17,022.45	16,445.38	28,877.70
<i>Taxes and licenses for State,</i>	<i>11,346.80</i>	<i>7,805.86</i>	<i>7,075.39</i>	<i>11,600.70</i>
<i>Taxes for county,</i>	<i>7,775.72</i>	<i>4,615.46</i>	<i>3,943.00</i>	<i>7,399.89</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>195.37</i>	<i>4,601.13</i>	<i>5,426.99</i>	<i>9,877.01</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$93,004.31	\$139,232.62	\$107,585.60	\$203,593.29
Premiums,	—	—	—	531.80
Municipal indebtedness,	53,429.40	21,600.00	47,037.60	97,000.00
Transfers and refunds,	3,431.73	23,934.46	11,727.45	13,008.19
Agency, trust, and investment,	19,317.89	17,022.45	16,445.38	28,877.70
Total receipts,	\$169,183.33	\$201,789.53	\$182,796.03	\$343,010.98
Balance on hand, including funds,	1,181.13	29,776.57	2,164.56	34,367.84
GRAND TOTAL,	\$170,364.46	\$231,566.10	\$184,960.59	\$377,378.82

Graded According to Population of 1910 — Continued.

GROUP 12.

PAYMENTS.	Montague POPULATION 6,866	Hudson POPULATION 6,743	Spencer POPULATION 6,740	Concord POPULATION 6,421
Maintenance,	\$83,818.04	\$97,284.01	\$75,971.23	\$151,848.46
<i>Departmental,</i>	83,818.04	77,494.39	70,720.38	110,400.15
General government,	5,088.03	7,293.85	5,489.74	5,650.90
Protection of persons and property,	3,745.08	12,846.47	7,106.66	23,060.07
Health and sanitation,	3,271.54	3,648.19	2,290.24	7,008.63
Highways,	11,833.49	10,499.19	17,851.04	13,204.79
Charities,	9,561.54	6,183.32	5,670.90	6,392.07
Soldiers' benefits,	2,469.90	3,290.34	4,934.34	719.00
Education,	43,612.98	30,935.37	25,417.18	46,112.24
Libraries,	2,919.23	1,878.42	1,539.63	5,250.49
Recreation,	600.00	100.00	211.65	924.19
Unclassified,	716.25	819.24	209.00	2,077.77
<i>Public service enterprises,</i>	—	19,139.27	2,219.14	35,639.34
Electric light,	—	17,256.49	—	32,252.46
Water,	—	1,882.78	2,219.14	6,386.88
All other,	—	—	—	—
<i>Cemeteries,</i>	—	650.35	417.69	2,730.97
<i>Administration of invested funds,</i>	—	—	2,614.02	78.00
Interest,	2,374.43	12,162.55	12,267.02	16,976.37
<i>Loans, general purposes,</i>	2,374.43	6,803.76	2,123.02	7,150.81
<i>Loans, public service enterprises,</i>	—	6,558.79	10,144.00	9,825.56
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	7,759.32	12,304.28	5,051.05	64,311.48
<i>Departmental,</i>	7,759.32	7,373.52	1,224.10	36,817.78
General government,	266.00	—	—	1,061.87
Protection of persons and property,	—	—	—	8,633.92
Health and sanitation,	118.00	4,357.05	288.35	673.37
Highways,	7,375.32	3,016.47	935.75	26,232.54
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	216.08
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	4,797.94	3,826.95	27,493.70
Electric light,	—	3,974.85	—	16,683.76
Water,	—	823.09	3,826.95	10,809.94
All other,	—	—	—	—
<i>Cemeteries,</i>	—	132.82	—	—
Municipal indebtedness,	53,300.00	38,500.00	47,900.00	62,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	6,000.00	23,500.00	6,400.00	7,000.00
<i>Bonds refunded, current year,</i>	—	10,000.00	—	—
<i>Temporary loans (including tax loans),</i>	47,300.00	5,000.00	41,500.00	55,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	3,261.41	23,878.46	11,490.18	12,754.32
<i>To sinking funds from revenue,</i>	—	—	4,300.00	7,970.00
<i>To sinking funds from premiums,</i>	—	—	—	531.80
<i>All other,</i>	3,261.41	23,878.46	7,190.18	4,252.52
Refunds,	170.32	56.00	237.27	253.87
Agency, trust, and investment,	19,356.44	17,076.39	29,303.44	42,506.67
<i>Taxes and licenses for State,</i>	11,346.80	7,808.86	7,075.39	11,600.70
<i>Taxes for county,</i>	7,775.72	4,616.46	3,943.00	7,399.99
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	233.92	4,655.07	18,285.05	23,505.98
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$86,192.47	\$109,446.56	\$88,238.25	\$168,824.83
Permanent debt (except from sinking funds),	6,000.00	23,500.00	6,400.00	7,000.00
Sinking fund requirements from revenue,	—	—	4,300.00	7,970.00
Premiums paid to sinking funds,	—	—	—	531.80
Outlays,	7,759.32	12,304.28	5,051.05	64,311.48
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	10,000.00	—	—
Temporary loans,	47,300.00	5,000.00	41,500.00	55,000.00
Transfers (except to sinking funds) and refunds,	3,431.73	23,934.46	7,427.45	4,506.39
Agency, trust, and investment,	19,356.44	17,076.39	29,303.44	42,506.67
Total payments,	\$170,039.96	\$201,261.69	\$182,220.19	\$350,651.17
Balance on hand, including funds,	324.50	30,304.41	2,740.40	26,727.65
GRAND TOTAL,	\$170,364.46	\$231,566.10	\$184,960.59	\$377,378.82

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 13.

RECEIPTS.	Maynard POPULATION 6,390	Stoughton POPULATION 6,316	Swampscott POPULATION 6,204	Great Barrington POPULATION 5,926
REVENUE.	\$83,483.09	\$109,560.33	\$209,587.46	\$86,635.28
General,	64,026.99	80,932.87	157,343.79	79,354.96
<i>Taxes,</i>	<i>56,357.84</i>	<i>79,161.65</i>	<i>156,269.98</i>	<i>69,863.17</i>
Property and poll,	55,354.64	76,318.13	137,174.58	60,205.49
Corporation, bank, etc.,	1,003.20	2,843.52	19,095.40	9,657.68
<i>Licenses and permits,</i>	<i>5,820.25</i>	<i>356.00</i>	<i>159.00</i>	<i>8,584.75</i>
<i>Fines and forfeits,</i>	<i>558.68</i>	<i>593.25</i>	<i>278.00</i>	<i>344.04</i>
<i>Grants and gifts,</i>	<i>1,290.22</i>	<i>321.97</i>	<i>636.81</i>	<i>563.00</i>
For expenses,	316.22	821.97	636.81	563.00
For outlays,	974.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	19,456.10	28,627.46	52,243.67	7,280.32
<i>Special assessments,</i>	<i>1,073.45</i>	<i>—</i>	<i>4,399.15</i>	<i>249.07</i>
To meet expenses,	407.93	—	1,331.34	209.07
To meet outlays,	665.52	—	3,067.81	40.00
<i>Privileges,</i>	<i>221.64</i>	<i>926.22</i>	<i>896.65</i>	<i>1,173.97</i>
<i>Departmental,</i>	<i>1,921.62</i>	<i>10,858.26</i>	<i>6,864.76</i>	<i>6,048.49</i>
General government,	—	2,547.35	314.10	818.80
Protection of persons and property,	122.00	335.94	1,884.44	19.50
Health and sanitation,	—	21.70	34.73	126.75
Highways,	—	194.28	174.38	72.20
Charities,	1,327.07	3,669.49	589.49	612.24
Soldiers' benefits,	434.00	3,756.50	3,395.00	2,030.00
Education,	21.60	180.00	145.00	1,324.00
Libraries,	16.95	118.00	31.00	15.00
Recreation,	—	35.00	296.62	30.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>13,175.79</i>	<i>13,426.65</i>	<i>36,167.83</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	13,175.79	13,426.65	36,167.83	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>375.60</i>	<i>—</i>	<i>486.50</i>	<i>209.50</i>
<i>Interest,</i>	<i>2,688.20</i>	<i>3,416.38</i>	<i>3,428.78</i>	<i>599.29</i>
On sinking funds,	1,915.25	—	1,846.14	479.48
On trust and investment funds,	264.02	1,013.11	296.24	46.25
All other,	508.93	2,403.22	1,286.40	73.56
NON-REVENUE.	\$29,755.14	\$106,216.28	\$182,648.85	\$103,140.48
Offsets to outlays,	349.51	193.10	—	3,287.77
<i>Departmental,</i>	<i>42.18</i>	<i>—</i>	<i>—</i>	<i>3,287.77</i>
<i>Public service enterprises,</i>	<i>307.33</i>	<i>193.10</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,000.00	89,022.67	129,289.00	29,372.51
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>39,289.00</i>	<i>9,372.51</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>12,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>70,000.00</i>	<i>90,000.00</i>	<i>20,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>22.67</i>	<i>—</i>	<i>—</i>
Transfers,	6,385.12	8,550.41	20,044.27	24,551.56
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>21,000.00</i>
<i>All other,</i>	<i>6,385.12</i>	<i>8,550.41</i>	<i>20,044.27</i>	<i>3,551.56</i>
Refunds,	36.75	105.17	198.14	108.73
Agency, trust, and investment,	12,983.76	8,344.93	33,117.44	45,819.91
<i>Taxes and licenses for State,</i>	<i>7,999.75</i>	<i>5,500.00</i>	<i>14,905.00</i>	<i>13,776.89</i>
<i>Taxes for county,</i>	<i>4,234.01</i>	<i>2,775.57</i>	<i>16,647.33</i>	<i>9,103.71</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,790.55</i>
<i>Sinking and other permanent funds,</i>	<i>750.00</i>	<i>69.36</i>	<i>2,565.11</i>	<i>20,148.76</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$83,832.60	\$109,753.43	\$209,587.46	\$89,923.05
Premiums,	—	22.67	—	—
Municipal indebtedness,	10,000.00	89,000.00	129,289.00	29,372.51
Transfers and refunds,	6,421.87	8,655.58	20,242.41	24,660.29
Agency, trust, and investment,	12,983.76	8,344.93	33,117.44	45,819.91
Total receipts,	\$113,238.23	\$215,776.61	\$392,236.31	\$189,775.76
<i>Balance on hand, including funds,</i>	<i>17,318.80</i>	<i>17,084.24</i>	<i>32,889.12</i>	<i>9,074.67</i>
GRAND TOTAL,	\$130,556.53	\$232,860.85	\$425,125.43	\$198,850.43

Graded According to Population of 1910 — Continued.

GROUP 13.

PAYMENTS.	Maynard POPULATION 6,390	Stoughton POPULATION 6,316	Swampscott POPULATION 6,204	Great Barrington POPULATION 5,926
Maintenance,	\$55,357.13	\$74,255.05	\$142,550.81	\$67,027.57
<i>Departmental,</i>	<i>50,259.36</i>	<i>69,624.08</i>	<i>132,104.31</i>	<i>66,246.70</i>
General government,	3,411.49	9,167.01	9,397.00	4,936.89
Protection of persons and property,	8,648.54	7,734.06	26,813.04	3,448.83
Health and sanitation,	798.75	1,074.32	8,912.46	1,714.93
Highways,	6,816.97	13,012.89	33,091.68	11,324.29
Charities,	3,894.50	8,438.06	3,920.34	4,392.41
Soldiers' benefits,	742.00	4,945.28	6,160.56	2,544.00
Education,	24,587.25	21,458.93	34,932.23	32,741.37
Libraries,	789.91	2,788.03	1,458.93	3,480.35
Recreation,	320.75	545.00	5,942.08	907.80
Unclassified,	249.20	460.50	1,475.99	755.83
<i>Public service enterprises,</i>	<i>4,364.44</i>	<i>4,630.97</i>	<i>9,201.85</i>	<i>-</i>
Electric light,	-	-	-	-
Water,	4,364.44	4,630.97	9,181.85	-
All other,	-	-	20.00	-
<i>Cemeteries,</i>	<i>530.53</i>	<i>-</i>	<i>1,244.65</i>	<i>776.87</i>
<i>Administration of invested funds,</i>	<i>202.80</i>	<i>-</i>	<i>-</i>	<i>4.00</i>
Interest,	6,247.56	14,097.93	31,530.89	5,423.22
<i>Loans, general purposes,</i>	<i>1,247.56</i>	<i>5,717.93</i>	<i>17,217.23</i>	<i>6,423.22</i>
<i>Loans, public service enterprises,</i>	<i>5,000.00</i>	<i>8,380.00</i>	<i>14,144.91</i>	<i>-</i>
<i>Loans, cemeteries,</i>	<i>-</i>	<i>-</i>	<i>168.75</i>	<i>-</i>
Outlays,	9,049.55	20,502.04	39,478.63	14,105.26
<i>Departmental,</i>	<i>6,430.19</i>	<i>4,588.02</i>	<i>28,611.33</i>	<i>14,105.26</i>
General government,	-	469.69	-	-
Protection of persons and property,	-	1,144.33	5,730.37	325.00
Health and sanitation,	-	124.00	16,000.93	287.15
Highways,	4,919.99	2,650.00	6,880.03	12,034.48
Charities,	-	-	-	-
Education,	1,510.20	200.00	-	-
Libraries,	-	-	-	-
Recreation,	-	-	-	1,458.63
Unclassified,	-	-	-	-
<i>Public service enterprises,</i>	<i>2,619.36</i>	<i>15,914.02</i>	<i>10,867.30</i>	<i>-</i>
Electric light,	-	-	-	-
Water,	2,619.36	15,914.02	10,867.30	-
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness,	16,300.00	93,000.00	115,453.90	48,244.05
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>21,000.00</i>
<i>From revenue and other sources,</i>	<i>6,300.00</i>	<i>20,000.00</i>	<i>25,453.90</i>	<i>7,244.05</i>
<i>Bonds refunded, current year,</i>	<i>-</i>	<i>7,000.00</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>66,000.00</i>	<i>90,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers,	6,385.12	8,550.41	20,044.27	24,551.56
<i>To sinking funds from revenue,</i>	<i>6,000.00</i>	<i>-</i>	<i>3,000.00</i>	<i>3,500.00</i>
<i>To sinking funds from premiums,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	<i>385.12</i>	<i>8,550.41</i>	<i>17,044.27</i>	<i>21,051.56</i>
Refunds,	36.75	105.17	198.14	108.73
Agency, trust, and investment,	22,643.95	8,338.68	38,744.69	26,652.39
<i>Taxes and licenses for State,</i>	<i>7,999.75</i>	<i>6,500.00</i>	<i>14,905.00</i>	<i>13,776.89</i>
<i>Taxes for county,</i>	<i>4,234.01</i>	<i>2,775.57</i>	<i>15,647.33</i>	<i>9,103.71</i>
<i>Expenditures for grade crossings,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>314.30</i>
<i>Sinking and other permanent funds,</i>	<i>10,410.19</i>	<i>63.11</i>	<i>8,192.36</i>	<i>3,157.49</i>
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
RECAPITULATION.				
Maintenance and interest,	\$61,604.69	\$88,352.98	\$174,081.70	\$72,450.79
Permanent debt (except from sinking funds),	6,300.00	20,000.00	25,453.90	7,244.05
Sinking fund requirements from revenue,	6,000.00	-	3,000.00	3,500.00
Premiums paid to sinking funds,	-	-	-	-
Outlays,	9,049.55	20,502.04	39,478.63	14,105.26
Permanent debt from sinking funds,	-	-	-	21,000.00
Bonds refunded, current year,	-	7,000.00	-	-
Temporary loans,	10,000.00	66,000.00	90,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	421.87	8,655.58	17,242.41	21,160.29
Agency, trust, and investment,	22,643.95	8,338.68	38,744.69	26,652.39
Total payments,	\$116,020.06	\$218,849.28	\$388,001.33	\$186,112.78
Balance on hand, including funds,	14,536.47	14,011.57	37,124.10	12,737.65
GRAND TOTAL,	\$130,556.53	\$232,860.85	\$425,125.43	\$198,850.43

TABLE I. — *Summary of Financial Transactions. Towns***GROUP 14.**

RECEIPTS.	Reading POPULATION 5,818	Ipswich POPULATION 5,777	Grafton POPULATION 5,705	Winchendon POPULATION 5,678
REVENUE.	\$187,728.17	\$123,762.86	\$75,713.14	\$109,091.24
General,	117,045.62	75,027.47	64,754.17	83,677.03
<i>Taxes,</i>	<i>116,061.34</i>	<i>68,481.99</i>	<i>57,736.40</i>	<i>82,246.76</i>
Property and poll,	109,330.26	62,001.39	48,717.05	80,628.94
Corporation, bank, etc.,	6,731.08	6,480.60	9,019.35	1,617.82
<i>Licenses and permits,</i>	<i>84.00</i>	<i>5,262.75</i>	<i>5,237.50</i>	<i>225.25</i>
<i>Fines and forfeits,</i>	<i>143.00</i>	<i>398.53</i>	<i>129.57</i>	<i>609.52</i>
<i>Grants and gifts,</i>	<i>752.28</i>	<i>384.20</i>	<i>1,615.70</i>	<i>597.60</i>
For expenses,	752.28	384.20	1,615.70	597.50
For outlays,	—	—	—	—
All other,	—	—	35.00	—
Commercial,	70,682.55	48,735.39	10,958.97	25,414.21
<i>Special assessments,</i>	<i>151.52</i>	<i>1,090.23</i>	<i>130.89</i>	<i>286.69</i>
To meet expenses,	—	1,035.13	130.89	256.12
To meet outlays,	151.52	55.10	—	30.57
<i>Privileges,</i>	<i>2,615.11</i>	<i>1,434.82</i>	<i>1,613.64</i>	<i>—</i>
<i>Departmental,</i>	<i>12,633.76</i>	<i>12,443.19</i>	<i>6,559.34</i>	<i>6,455.10</i>
General government,	5.96	589.36	787.25	763.90
Protection of persons and property,	3,492.46	1,708.90	43.43	73.65
Health and sanitation,	23.10	53.00	—	1,332.83
Highways,	374.22	625.20	—	504.01
Charities,	3,757.35	5,636.73	4,404.21	2,568.58
Soldiers' benefits,	2,568.00	3,150.00	1,270.00	1,075.00
Education,	2,356.35	680.00	29.85	93.60
Libraries,	56.32	—	24.60	35.53
Recreation,	—	—	—	—
Unclassified,	—	—	—	8.00
<i>Public service enterprises,</i>	<i>49,823.76</i>	<i>30,167.11</i>	<i>—</i>	<i>15,181.28</i>
Electric light,	27,834.66	13,035.11	—	—
Water,	21,989.10	16,899.92	—	15,181.28
All other,	—	232.08	—	—
<i>Cemeteries,</i>	<i>1,800.00</i>	<i>546.00</i>	<i>348.81</i>	<i>1,287.00</i>
<i>Interest,</i>	<i>3,658.40</i>	<i>3,064.04</i>	<i>1,806.29</i>	<i>2,204.14</i>
On sinking funds,	—	1,857.24	—	—
On trust and investment funds,	628.18	233.62	1,142.20	1,177.73
All other,	3,030.22	963.18	664.09	1,026.41
NON-REVENUE.	\$177,820.07	\$121,892.59	\$34,818.02	\$53,634.53
Offsets to outlays,	3,956.53	612.12	—	1,841.00
<i>Departmental,</i>	<i>1,054.14</i>	<i>—</i>	<i>—</i>	<i>1,250.00</i>
<i>Public service enterprises,</i>	<i>2,902.39</i>	<i>612.12</i>	<i>—</i>	<i>591.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	140,009.79	83,340.14	15,000.00	30,675.00
<i>Loans, general purposes,</i>	<i>6,937.85</i>	<i>10,900.00</i>	<i>—</i>	<i>676.00</i>
<i>Loans, public service enterprises,</i>	<i>27,800.00</i>	<i>33,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>105,000.00</i>	<i>38,085.30</i>	<i>15,000.00</i>	<i>30,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>1,206.18</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>271.94</i>	<i>148.66</i>	<i>—</i>	<i>—</i>
Transfers,	18,809.25	19,379.31	282.07	6,392.70
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	18,809.25	19,379.31	282.07	6,392.70
Refunds,	446.30	1,026.78	47.95	77.15
Agency, trust, and investment,	14,598.20	17,534.24	19,488.00	14,648.68
<i>Taxes and licenses for State,</i>	<i>8,555.99</i>	<i>9,403.41</i>	<i>6,125.50</i>	<i>9,994.68</i>
<i>Taxes for county,</i>	<i>5,607.21</i>	<i>7,148.89</i>	<i>2,842.00</i>	<i>3,979.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>435.00</i>	<i>981.94</i>	<i>10,520.50</i>	<i>676.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$191,684.70	\$124,374.98	\$75,713.14	\$110,932.24
Premiums,	271.94	148.66	—	—
Municipal indebtedness,	139,737.85	83,191.48	15,000.00	30,675.00
Transfers and refunds,	19,255.55	20,406.09	330.02	6,469.85
Agency, trust, and investment,	14,598.20	17,534.24	19,488.00	14,648.68
Total receipts,	\$365,548.24	\$245,655.45	\$110,531.16	\$162,725.77
Balance on hand, including funds,	1,236.91	9,014.83	19,123.27	20,322.49
GRAND TOTAL,	\$366,785.15	\$254,670.28	\$129,654.43	\$183,048.26

Graded According to Population of 1910 — Continued.

GROUP 14.

PAYMENTS.	Reading POPULATION 5,818	Ipswich POPULATION 5,777	Grafton POPULATION 5,705	Winchendon POPULATION 5,678
Maintenance,	\$138,115.00	\$96,323.94	\$55,632.85	\$83,136.35
<i>Departmental,</i>	<i>98,962.14</i>	<i>76,605.72</i>	<i>53,918.29</i>	<i>75,024.89</i>
General government,	6,316.69	6,576.87	3,642.72	5,584.60
Protection of persons and property,	22,447.20	13,349.71	4,941.64	12,556.67
Health and sanitation,	4,028.33	5,269.03	442.72	5,538.25
Highways,	11,007.28	11,496.44	8,459.59	16,117.46
Charities,	9,072.03	13,172.45	9,262.78	6,409.95
Soldiers' benefits,	3,236.87	4,266.65	1,328.00	1,808.68
Education,	37,425.03	21,414.81	23,849.38	24,995.82
Libraries,	1,749.83	—	1,561.16	1,235.96
Recreation,	857.69	665.06	225.00	306.25
Unclassified,	2,821.19	394.70	205.30	471.25
<i>Public service enterprises,</i>	<i>37,260.23</i>	<i>17,859.08</i>	—	<i>5,844.82</i>
Electric light,	26,959.78	13,656.61	—	—
Water,	10,290.45	4,164.84	—	5,844.82
All other,	—	37.63	—	—
<i>Cemeteries,</i>	<i>1,902.63</i>	<i>1,859.14</i>	<i>1,714.66</i>	<i>2,253.64</i>
<i>Administration of invested funds,</i>	—	—	—	<i>13.00</i>
Interest,	17,331.79	11,533.57	4,029.46	5,339.25
<i>Loans, general purposes,</i>	<i>7,217.26</i>	<i>2,966.36</i>	<i>4,029.46</i>	<i>2,259.25</i>
<i>Loans, public service enterprises,</i>	<i>10,111.78</i>	<i>8,667.21</i>	—	<i>3,080.00</i>
<i>Loans, cemeteries,</i>	<i>2.75</i>	—	—	—
Outlays,	43,736.51	36,801.99	1,745.56	17,631.35
<i>Departmental,</i>	<i>5,900.64</i>	<i>4,675.32</i>	<i>1,745.56</i>	<i>9,567.55</i>
General government,	—	—	547.91	—
Protection of persons and property,	298.91	340.00	—	—
Health and sanitation,	—	—	—	588.16
Highways,	839.82	4,223.94	1,160.00	2,413.10
Charities,	—	—	—	—
Education,	4,761.91	111.38	—	5,232.04
Libraries,	—	—	37.65	1,334.25
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>37,835.87</i>	<i>32,126.67</i>	—	<i>8,063.80</i>
Electric light,	18,672.52	17,875.79	—	—
Water,	19,163.35	14,250.88	—	8,063.80
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	128,870.63	50,245.96	26,560.00	26,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>23,870.63</i>	<i>8,477.20</i>	<i>11,560.00</i>	<i>6,000.00</i>
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>105,000.00</i>	<i>40,000.00</i>	<i>15,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	—	<i>1,768.76</i>	—	—
Transfers,	18,809.25	19,379.31	282.07	6,392.70
<i>To sinking funds from revenue,</i>	—	<i>3,671.99</i>	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>18,809.25</i>	<i>15,707.32</i>	<i>282.07</i>	<i>6,392.70</i>
Refunds,	446.30	1,026.78	47.95	77.15
Agency, trust, and investment,	14,601.05	23,344.17	19,739.76	14,657.36
<i>Taxes and licenses for State,</i>	<i>8,555.99</i>	<i>9,403.41</i>	<i>6,125.60</i>	<i>9,994.63</i>
<i>Taxes for county,</i>	<i>5,607.21</i>	<i>7,148.89</i>	<i>2,842.00</i>	<i>3,979.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>437.85</i>	<i>6,791.87</i>	<i>10,772.26</i>	<i>683.68</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$155,446.79	\$107,857.51	\$59,662.31	\$88,475.60
Permanent debt (except from sinking funds),	23,870.63	8,477.20	11,560.00	6,000.00
Sinking fund requirements from revenue,	—	3,671.99	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	43,736.51	36,801.99	1,745.56	17,631.35
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	105,000.00	41,768.76	15,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	19,255.55	16,734.10	330.02	6,469.85
Agency, trust, and investment,	14,601.05	23,344.17	19,739.76	14,657.36
Total payments,	\$361,910.53	\$238,655.72	\$108,037.65	\$153,234.16
Balance on hand, including funds,	4,874.62	16,014.56	21,616.78	29,814.10
GRAND TOTAL,	\$366,785.15	\$254,670.28	\$129,654.43	\$183,048.26

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 15.

RECEIPTS.	Blackstone POPULATION 5,648	Franklin POPULATION 5,641	Belmont POPULATION 5,542	North Andover POPULATION 5,529
REVENUE.	\$54,640.85	\$92,794.35	\$183,512.35	\$129,025.45
General,	50,601.54	66,716.75	132,790.61	105,242.57
<i>Taxes,</i>	<i>44,112.52</i>	<i>63,523.63</i>	<i>132,356.23</i>	<i>103,491.79</i>
Property and poll,	42,191.00	62,851.99	113,103.10	89,157.06
Corporation, bank, etc.,	1,921.52	2,671.59	19,253.13	14,334.73
<i>Licenses and permits,</i>	<i>4,099.75</i>	<i>83.60</i>	<i>32.75</i>	<i>79.00</i>
<i>Fines and forfeits,</i>	<i>770.11</i>	<i>281.65</i>	<i>52.00</i>	<i>1,090.00</i>
<i>Grants and gifts,</i>	<i>1,619.16</i>	<i>818.12</i>	<i>349.63</i>	<i>581.78</i>
For expenses,	1,619.16	818.12	349.63	581.78
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	4,039.31	26,077.60	50,721.74	23,782.88
<i>Special assessments,</i>	<i>—</i>	<i>3,236.90</i>	<i>8,039.44</i>	<i>2,529.72</i>
To meet expenses,	—	—	1,319.12	877.74
To meet outlays,	—	3,235.90	6,720.32	1,651.98
<i>Privileges,</i>	<i>485.62</i>	<i>274.92</i>	<i>2,623.97</i>	<i>3,574.16</i>
<i>Departmental,</i>	<i>3,521.64</i>	<i>6,574.10</i>	<i>4,920.35</i>	<i>3,964.99</i>
General government,	—	1.00	565.57	38.00
Protection of persons and property,	97.25	323.34	989.51	715.96
Health and sanitation,	2.00	2,002.10	2,191.17	118.71
Highways,	7.07	11.85	166.18	60.50
Charities,	1,060.76	2,146.22	121.87	1,458.26
Soldiers' benefits,	1,898.00	1,231.00	412.00	1,478.00
Education,	446.46	853.59	215.61	17.00
Libraries,	10.10	—	108.44	57.86
Recreation,	—	—	—	—
Unclassified,	—	—	150.00	20.70
<i>Public service enterprises,</i>	<i>—</i>	<i>15,806.49</i>	<i>31,566.70</i>	<i>10,768.99</i>
Electric light,	—	—	13,285.56	—
Water,	—	15,806.49	18,281.14	10,768.99
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,169.50</i>	<i>—</i>
<i>Interest,</i>	<i>32.05</i>	<i>186.19</i>	<i>2,401.78</i>	<i>2,945.02</i>
On sinking funds,	—	—	1,840.43	1,904.78
On trust and investment funds,	—	—	17.03	273.10
All other,	32.05	186.19	544.32	767.14
NON-REVENUE.	\$56,484.59	\$59,739.76	\$80,416.57	\$101,796.90
Offsets to outlays,	—	838.31	966.29	2,665.62
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,209.54</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>838.31</i>	<i>966.29</i>	<i>456.08</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	47,000.00	45,511.67	46,000.00	75,577.50
<i>Loans, general purposes,</i>	<i>—</i>	<i>2,970.00</i>	<i>6,000.00</i>	<i>16,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>47,000.00</i>	<i>32,000.00</i>	<i>40,000.00</i>	<i>60,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>541.67</i>	<i>—</i>	<i>577.50</i>
Transfers,	150.00	3,029.86	6,394.68	8,232.26
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	150.00	3,029.86	6,394.68	8,232.26
Refunds,	2,125.34	173.84	742.95	801.06
Agency, trust, and investment,	7,209.25	10,186.08	26,312.65	14,520.46
<i>Taxes and licenses for State,</i>	<i>4,900.25</i>	<i>7,290.77</i>	<i>9,296.25</i>	<i>7,260.50</i>
<i>Taxes for county,</i>	<i>2,309.00</i>	<i>2,853.84</i>	<i>6,446.38</i>	<i>7,232.96</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>6,556.88</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>36.47</i>	<i>4,013.14</i>	<i>27.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$54,640.85	\$93,632.66	\$184,478.64	\$131,691.07
Premiums,	—	541.67	—	577.50
Municipal indebtedness,	47,000.00	44,970.00	46,000.00	75,000.00
Transfers and refunds,	2,275.34	3,203.70	7,137.63	9,033.32
Agency, trust, and investment,	7,209.25	10,186.08	26,312.65	14,520.46
Total receipts,	\$111,125.44	\$152,534.11	\$263,928.92	\$230,822.35
Balance on hand, including funds,	4,871.66	13,663.04	22,003.46	10,676.10
GRAND TOTAL,	\$116,997.10	\$166,197.15	\$285,932.38	\$241,498.45

Graded According to Population of 1910 — Continued.

GROUP 15.

PAYMENTS.	Blackstone POPULATION 5,648	Franklin POPULATION 5,641	Belmont POPULATION 5,542	North Andover POPULATION 5,529
Maintenance,	\$45,584.86	\$80,953.02	\$116,314.78	\$78,387.71
<i>Departmental,</i>	<i>45,584.86</i>	<i>72,657.65</i>	<i>95,033.93</i>	<i>73,868.98</i>
General government,	3,740.15	3,217.18	9,292.54	5,648.79
Protection of persons and property,	2,476.89	13,937.66	16,698.01	12,719.09
Health and sanitation,	751.19	3,321.87	8,033.03	1,470.70
Highways,	10,561.90	12,677.25	16,358.05	11,974.28
Charities,	4,737.46	8,914.65	3,807.18	6,724.04
Soldiers' benefits,	2,559.50	1,445.50	596.00	1,409.00
Education,	19,789.84	27,771.84	32,744.59	29,921.06
Libraries,	588.68	1,000.00	3,922.98	2,832.08
Recreation,	100.00	100.00	2,164.22	577.33
Unclassified,	279.25	271.70	1,467.33	592.61
<i>Public service enterprises,</i>	<i>—</i>	<i>8,296.37</i>	<i>19,543.34</i>	<i>4,618.73</i>
Electric light,	—	—	15,752.16	—
Water,	—	8,295.37	3,791.18	4,518.73
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>1,677.51</i>	<i>—</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Interest,	2,417.12	8,370.57	19,961.22	9,253.34
<i>Loans, general purposes,</i>	<i>2,417.12</i>	<i>690.57</i>	<i>13,534.60</i>	<i>3,333.34</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>7,680.00</i>	<i>6,426.62</i>	<i>3,920.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,000.00	22,840.84	27,967.55	36,660.72
<i>Departmental,</i>	<i>3,000.00</i>	<i>12,911.40</i>	<i>21,099.55</i>	<i>32,314.56</i>
General government,	—	—	—	—
Protection of persons and property,	—	3,619.55	7,734.87	299.81
Health and sanitation,	—	5,488.85	6,016.82	20,287.66
Highways,	3,000.00	503.00	7,347.86	11,627.09
Charities,	—	—	—	—
Education,	—	3,000.00	—	—
Libraries,	—	—	—	—
Recreation,	—	300.00	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>9,929.44</i>	<i>6,868.00</i>	<i>4,446.16</i>
Electric light,	—	—	2,376.40	—
Water,	—	9,929.44	4,491.60	4,446.16
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	55,000.00	37,000.00	57,609.21	66,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,000.00</i>	<i>7,000.00</i>	<i>17,609.21</i>	<i>6,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>50,000.00</i>	<i>30,000.00</i>	<i>40,000.00</i>	<i>60,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	150.00	3,029.86	6,394.68	8,232.26
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>4,045.00</i>	<i>3,500.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>1,163.10</i>	<i>—</i>
<i>All other,</i>	<i>150.00</i>	<i>3,029.86</i>	<i>1,186.58</i>	<i>4,732.26</i>
Refunds,	2,125.34	173.84	742.95	801.06
Agency, trust, and investment,	7,209.25	10,219.46	28,600.66	20,018.80
<i>Taxes and licenses for State,</i>	<i>4,900.25</i>	<i>7,290.77</i>	<i>9,296.00</i>	<i>7,360.50</i>
<i>Taxes for county,</i>	<i>2,309.00</i>	<i>2,858.84</i>	<i>6,446.38</i>	<i>7,232.96</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>2,223.50</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>69.85</i>	<i>10,634.78</i>	<i>5,525.34</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$48,001.98	\$89,323.59	\$136,276.00	\$87,641.05
Permanent debt (except from sinking funds),	5,000.00	7,000.00	17,609.21	6,000.00
Sinking fund requirements from revenue,	—	—	4,045.00	3,500.00
Premiums paid to sinking funds,	—	—	1,163.10	—
Outlays,	3,000.00	22,840.84	27,967.55	36,660.72
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	50,000.00	30,000.00	40,000.00	60,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	2,275.34	3,203.70	1,929.53	5,533.32
Agency, trust, and investment,	7,209.25	10,219.46	28,600.66	20,018.80
Total payments,	\$115,486.57	\$162,587.59	\$257,591.05	\$219,353.89
Balance on hand, including funds,	510.53	3,609.56	28,341.33	22,144.56
GRAND TOTAL,	\$115,997.10	\$166,197.15	\$285,932.38	\$241,498.45

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 16.

RECEIPTS.	Abington POPULATION 5,455	Westborough POPULATION 5,446	Wellesley POPULATION 5,413	Orange POPULATION 5,282
REVENUE.	\$95,564.66	\$91,189.04	\$250,406.53	\$106,812.85
General,	71,116.36	62,778.52	180,010.78	82,366.38
<i>Taxes,</i>	<i>68,410.86</i>	<i>61,478.60</i>	<i>179,051.50</i>	<i>74,924.49</i>
Property and poll,	65,814.62	57,023.52	153,627.45	64,541.33
Corporation, bank, etc.,	2,595.74	4,453.08	25,424.05	10,383.16
<i>Licenses and permits,</i>	<i>81.60</i>	<i>48.00</i>	<i>86.00</i>	<i>4,834.60</i>
<i>Fines and forfeits,</i>	<i>212.43</i>	<i>318.33</i>	<i>360.00</i>	<i>223.59</i>
<i>Grants and gifts,</i>	<i>2,412.07</i>	<i>940.59</i>	<i>613.28</i>	<i>2,283.80</i>
For expenses,	1,400.27	940.59	513.28	1,299.80
For outlays,	1,011.80	—	—	984.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	25,448.30	28,410.52	70,395.75	24,446.47
<i>Special assessments,</i>	<i>652.94</i>	<i>660.85</i>	<i>174.48</i>	<i>1,003.52</i>
To meet expenses,	652.94	560.85	174.48	901.33
To meet outlays,	—	—	—	102.19
<i>Privileges,</i>	<i>1,738.66</i>	<i>1,474.78</i>	<i>3,750.75</i>	<i>567.95</i>
<i>Departmental,</i>	<i>5,767.77</i>	<i>7,947.87</i>	<i>8,019.75</i>	<i>6,380.09</i>
General government,	2.00	280.60	348.14	828.00
Protection of persons and property,	84.31	176.72	1,974.80	—
Health and sanitation,	2.68	3,844.22	297.00	—
Highways,	62.25	348.47	1,362.83	671.49
Charities,	933.91	546.32	2,436.87	1,237.04
Soldiers' benefits,	4,154.00	2,348.00	389.00	2,362.00
Education,	343.94	254.99	802.69	706.38
Libraries,	135.48	144.55	118.31	39.63
Recreation,	4.00	—	290.11	535.55
Unclassified,	35.20	4.00	—	—
<i>Public service enterprises,</i>	<i>15,478.26</i>	<i>12,102.90</i>	<i>49,364.67</i>	<i>13,927.37</i>
Electric light,	—	—	25,201.61	—
Water,	15,478.26	12,102.90	24,163.06	13,927.37
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,364.00</i>	<i>—</i>	<i>1,315.02</i>
<i>Interest,</i>	<i>1,820.67</i>	<i>4,960.12</i>	<i>9,086.10</i>	<i>962.52</i>
On sinking funds,	—	1,579.05	6,009.22	—
On trust and investment funds,	—	1,434.28	890.00	721.84
All other,	1,820.67	1,946.79	2,186.88	240.68
NON-REVENUE.	\$100,914.36	\$68,786.58	\$332,355.02	\$56,510.33
Offsets to outlays,	110.42	51.39	19,231.93	190.35
<i>Departmental,</i>	<i>110.42</i>	<i>51.39</i>	<i>18,723.03</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>508.90</i>	<i>190.35</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	88,305.00	50,311.80	238,702.48	21,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>20,000.00</i>	<i>103,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>18,000.00</i>	<i>—</i>	<i>12,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>67,000.00</i>	<i>30,000.00</i>	<i>120,000.00</i>	<i>21,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>305.00</i>	<i>311.80</i>	<i>3,702.48</i>	<i>—</i>
Transfers,	1,775.27	4,530.64	18,638.47	17,242.17
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>
<i>All other,</i>	<i>1,775.27</i>	<i>4,530.64</i>	<i>12,638.47</i>	<i>17,242.17</i>
Refunds,	1,115.51	4.22	4,425.09	694.31
Agency, trust, and investment,	9,608.16	13,888.53	51,307.05	17,383.50
<i>Taxes and licenses for State,</i>	<i>5,568.51</i>	<i>4,926.01</i>	<i>20,259.47</i>	<i>9,460.19</i>
<i>Taxes for county,</i>	<i>3,938.65</i>	<i>3,126.00</i>	<i>10,047.58</i>	<i>7,248.55</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>101.00</i>	<i>5,836.52</i>	<i>21,000.00</i>	<i>674.76</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$96,675.08	\$91,240.43	\$269,638.46	\$107,003.20
Premiums,	305.00	311.80	3,702.48	—
Municipal indebtedness,	88,000.00	50,000.00	235,000.00	21,000.00
Transfers and refunds,	2,890.78	4,534.86	23,113.56	17,936.48
Agency, trust, and investment,	9,608.16	13,888.53	51,307.05	17,383.50
Total receipts,	\$197,479.02	\$159,975.62	\$582,761.55	\$163,323.18
<i>Balance on hand, including funds,</i>	<i>9,795.47</i>	<i>8,534.66</i>	<i>6,467.56</i>	<i>12,171.03</i>
GRAND TOTAL,	\$207,274.49	\$168,510.28	\$589,219.11	\$175,494.21

Graded According to Population of 1910 — Continued.

GROUP 16.

PAYMENTS.	Abington POPULATION 5,455	Westborough POPULATION 5,446	Wellesley POPULATION 5,413	Orange POPULATION 5,282
Maintenance,	\$78,250.25	\$59,893.31	\$170,401.95	\$81,008.58
<i>Departmental,</i>	<i>70,616.46</i>	<i>53,177.33</i>	<i>135,288.85</i>	<i>74,926.16</i>
General government,	3,968.76	4,537.88	11,397.39	4,681.72
Protection of persons and property,	8,877.96	6,057.44	26,340.22	10,930.07
Health and sanitation,	581.60	3,226.88	3,128.82	1,570.16
Highways,	14,259.19	10,083.85	22,859.58	18,750.56
Charities,	5,457.82	3,972.40	6,383.05	3,277.27
Soldiers' benefits,	4,853.69	3,297.75	357.00	3,118.31
Education,	29,861.28	18,641.88	48,626.01	28,008.06
Libraries,	2,010.73	2,053.68	4,114.99	1,541.39
Recreation,	241.58	135.40	9,279.01	2,668.77
Unclassified,	503.85	1,170.17	2,802.78	379.85
<i>Public service enterprises,</i>	<i>7,633.79</i>	<i>4,307.04</i>	<i>35,063.10</i>	<i>4,405.58</i>
Electric light,	—	—	24,757.19	—
Water,	7,633.79	4,307.04	10,305.91	4,405.58
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2,148.97</i>	<i>—</i>	<i>1,676.84</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>259.97</i>	<i>50.00</i>	<i>—</i>
Interest,	7,047.26	8,440.49	21,938.91	6,708.87
<i>Loans, general purposes,</i>	<i>2,881.26</i>	<i>6,380.49</i>	<i>9,742.91</i>	<i>2,588.87</i>
<i>Loans, public service enterprises,</i>	<i>4,066.00</i>	<i>2,080.00</i>	<i>12,196.00</i>	<i>4,120.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	23,020.09	13,740.56	72,875.58	3,943.98
<i>Departmental,</i>	<i>3,173.20</i>	<i>13,646.66</i>	<i>68,906.03</i>	<i>3,366.21</i>
General government,	—	1,727.48	—	—
Protection of persons and property,	—	—	2,200.00	—
Health and sanitation,	—	11,819.18	260.00	—
Highways,	3,173.20	—	11,085.36	3,189.06
Charities,	—	—	—	—
Education,	—	—	45,359.67	—
Libraries,	—	—	—	—
Recreation,	—	—	—	177.15
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>19,846.89</i>	<i>193.90</i>	<i>13,970.55</i>	<i>577.77</i>
Electric light,	—	—	2,152.05	—
Water,	19,846.89	193.90	11,818.50	577.77
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	74,576.21	47,050.00	191,913.39	31,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,000.00</i>	<i>7,050.00</i>	<i>25,913.39</i>	<i>10,000.00</i>
<i>Bonds refunded, current year,</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>66,500.00</i>	<i>40,000.00</i>	<i>160,000.00</i>	<i>21,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>76.21</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,775.27	4,530.64	18,688.47	17,242.17
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>3,600.00</i>	<i>3,000.00</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,775.27</i>	<i>1,030.64</i>	<i>15,688.47</i>	<i>17,242.17</i>
Refunds,	1,115.51	4.22	4,425.09	694.31
Agency, trust, and investment,	9,608.16	19,657.29	53,307.05	17,353.33
<i>Taxes and licenses for State,</i>	<i>5,568.51</i>	<i>4,028.01</i>	<i>20,259.47</i>	<i>9,460.19</i>
<i>Taxes for county,</i>	<i>3,938.65</i>	<i>3,126.00</i>	<i>10,047.58</i>	<i>7,248.55</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>101.00</i>	<i>11,605.28</i>	<i>23,000.00</i>	<i>644.59</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$85,297.51	\$68,333.80	\$192,340.86	\$87,717.45
Permanent debt (except from sinking funds),	5,000.00	7,050.00	25,913.39	10,000.00
Sinking fund requirements from revenue,	—	3,500.00	3,000.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	23,020.09	13,740.56	72,875.58	3,943.98
Permanent debt from sinking funds,	—	—	6,000.00	—
Bonds refunded, current year,	3,000.00	—	—	—
Temporary loans,	66,576.21	40,000.00	160,000.00	21,000.00
Transfers (except to sinking funds) and refunds,	2,890.78	1,034.86	20,113.56	17,936.48
Agency, trust, and investment,	9,608.16	19,657.29	53,307.05	17,353.33
Total payments,	\$195,392.75	\$153,316.61	\$533,550.44	\$157,951.24
Balance on hand, including funds,	11,881.74	15,193.77	55,668.67	17,542.97
GRAND TOTAL,	\$207,274.49	\$168,510.28	\$589,219.11	\$175,494.21

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 17.

RECEIPTS.	Mansfield POPULATION 5,183	Easton POPULATION 5,139	Fairhaven POPULATION 5,122	Amherst POPULATION 5,112
REVENUE.	\$91,508.99	\$80,927.93	\$84,697.34	\$81,998.35
General,	66,077.24	72,182.88	73,851.53	70,831.65
<i>Taxes,</i>	<i>64,339.45</i>	<i>59,383.94</i>	<i>72,225.33</i>	<i>64,635.12</i>
Property and poll,	62,283.68	45,812.60	60,841.63	56,305.56
Corporation, bank, etc.,	2,105.77	13,571.34	11,383.70	8,329.56
<i>Licenses and permits,</i>	<i>168.00</i>	<i>105.00</i>	<i>23.25</i>	<i>2,942.50</i>
<i>Fines and forfeits,</i>	<i>266.86</i>	<i>200.26</i>	<i>167.51</i>	<i>300.36</i>
<i>Grants and gifts,</i>	<i>1,252.93</i>	<i>12,493.68</i>	<i>1,435.44</i>	<i>2,953.67</i>
For expenses,	1,252.93	12,493.68	1,435.44	1,053.67
For outlays,	—	—	—	1,900.00
All other,	—	—	—	—
Commercial,	25,431.75	8,745.05	10,845.81	11,166.70
<i>Special assessments,</i>	<i>—</i>	<i>349.51</i>	<i>1,130.57</i>	<i>1,639.97</i>
To meet expenses,	—	349.51	1,130.57	654.00
To meet outlays,	—	—	—	985.97
<i>Privileges,</i>	<i>118.35</i>	<i>1,367.14</i>	<i>3,122.94</i>	<i>2,428.01</i>
<i>Departmental,</i>	<i>3,566.27</i>	<i>6,162.40</i>	<i>5,971.03</i>	<i>4,910.62</i>
General government,	241.00	5.00	863.00	705.00
Protection of persons and property,	162.66	440.91	489.75	91.95
Health and sanitation,	—	72.44	65.00	—
Highways,	124.76	648.06	375.72	124.77
Charities,	995.87	2,642.99	1,174.16	241.78
Soldiers' benefits,	1,882.00	1,614.00	2,902.00	1,506.00
Education,	113.98	736.50	14.00	2,072.10
Libraries,	31.00	—	—	—
Recreation,	—	—	87.40	94.02
Unclassified,	15.00	2.50	—	75.00
<i>Public service enterprises,</i>	<i>18,683.85</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	18,683.85	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>56.00</i>
<i>Interest,</i>	<i>3,063.28</i>	<i>866.00</i>	<i>621.27</i>	<i>2,132.10</i>
On sinking funds,	1,611.75	—	—	1,092.39
On trust and investment funds,	74.98	633.28	360.12	438.60
All other,	1,376.55	232.72	261.15	601.11
NON-REVENUE.	\$36,127.64	\$39,637.63	\$47,810.81	\$41,810.15
Offsets to outlays,	260.00	76.00	—	1,055.27
<i>Departmental,</i>	<i>260.00</i>	<i>76.00</i>	<i>—</i>	<i>1,055.27</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	20,000.00	22,500.00	36,330.54	16,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>5,330.54</i>	<i>16,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>22,500.00</i>	<i>30,000.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,754.55	105.00	434.00	1,742.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	3,754.55	105.00	434.00	1,742.00
Refunds,	6.31	243.70	—	19.37
Agency, trust, and investment,	12,106.78	16,712.93	11,046.27	22,993.51
<i>Taxes and licenses for State,</i>	<i>5,933.12</i>	<i>9,058.99</i>	<i>6,379.94</i>	<i>8,393.35</i>
<i>Taxes for county,</i>	<i>5,423.66</i>	<i>7,653.94</i>	<i>4,663.33</i>	<i>6,142.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>700.00</i>	<i>—</i>	<i>3.00</i>	<i>8,458.16</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$91,768.99	\$81,003.93	\$84,697.34	\$83,053.62
Premiums,	—	—	—	—
Municipal indebtedness,	20,000.00	22,500.00	36,330.54	16,000.00
Transfers and refunds,	3,760.86	348.70	434.00	1,761.37
Agency, trust, and investment,	12,106.78	16,712.93	11,046.27	22,993.51
Total receipts,	\$127,636.63	\$120,565.56	\$132,508.15	\$123,808.50
<i>Balance on hand, including funds,</i>	<i>19,241.02</i>	<i>9,405.84</i>	<i>7,248.79</i>	<i>12,412.80</i>
GRAND TOTAL,	\$146,877.65	\$129,971.40	\$139,756.94	\$136,221.30

Graded According to Population of 1910 — Continued.

GROUP 17.

PAYMENTS.	Mansfield POPULATION 5,183	Easton POPULATION 5,139	Fairhaven POPULATION 5,122	Amherst POPULATION 5,112
Maintenance,	\$69,421.40	\$70,432.72	\$60,824.51	\$65,219.16
<i>Departmental,</i>	<i>50,216.95</i>	<i>69,845.27</i>	<i>60,824.51</i>	<i>64,459.61</i>
General government,	5,384.01	3,417.84	5,839.32	6,091.19
Protection of persons and property,	2,907.35	3,688.32	8,010.33	7,502.99
Health and sanitation,	943.23	2,719.51	4,907.96	1,215.39
Highways,	6,036.91	11,272.99	9,443.05	18,176.46
Charities,	5,423.29	11,702.99	3,636.28	4,114.68
Soldiers' benefits,	2,289.92	2,769.41	3,015.80	1,178.00
Education,	23,715.43	33,649.21	23,051.54	23,059.34
Libraries,	1,191.65	—	—	854.78
Recreation,	176.05	250.00	2,016.25	450.00
Unclassified,	2,149.11	375.00	903.98	1,816.78
<i>Public service enterprises,</i>	<i>18,953.30</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	18,953.30	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>226.15</i>	<i>582.45</i>	<i>—</i>	<i>744.55</i>
<i>Administration of invested funds,</i>	<i>25.00</i>	<i>5.00</i>	<i>—</i>	<i>15.00</i>
Interest,	5,515.39	318.41	5,313.82	3,724.40
<i>Loans, general purposes,</i>	<i>2,455.39</i>	<i>318.41</i>	<i>5,313.82</i>	<i>3,724.40</i>
<i>Loans, public service enterprises,</i>	<i>3,060.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,588.71	3,179.56	7,736.24	30,972.25
<i>Departmental,</i>	<i>1,175.43</i>	<i>3,179.56</i>	<i>7,736.24</i>	<i>30,972.25</i>
General government,	125.00	—	—	—
Protection of persons and property,	250.43	55.38	500.00	817.65
Health and sanitation,	—	—	3,666.93	11,624.16
Highways,	800.00	3,124.18	3,669.31	7,553.89
Charities,	—	—	—	—
Education,	—	—	—	10,976.55
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>3,413.28</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	3,413.28	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	22,640.00	22,500.00	41,787.96	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,640.00</i>	<i>—</i>	<i>10,787.96</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>22,500.00</i>	<i>30,000.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,754.55	105.00	434.00	1,742.00
<i>To sinking funds from revenue,</i>	<i>2,600.00</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,154.55</i>	<i>105.00</i>	<i>434.00</i>	<i>242.00</i>
Refunds,	6.31	243.70	—	19.37
Agency, trust, and investment,	15,405.11	17,733.49	11,046.27	25,672.94
<i>Taxes and licenses for State,</i>	<i>5,983.12</i>	<i>9,058.99</i>	<i>6,379.94</i>	<i>8,393.35</i>
<i>Taxes for county,</i>	<i>5,423.66</i>	<i>7,653.94</i>	<i>4,663.33</i>	<i>6,142.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,998.33</i>	<i>1,020.56</i>	<i>3.00</i>	<i>11,137.59</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$74,936.79	\$70,751.13	\$66,138.33	\$68,943.56
Permanent debt (except from sinking funds),	2,640.00	—	10,787.96	—
Sinking fund requirements from revenue,	2,600.00	—	—	1,500.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,588.71	3,179.56	7,736.24	30,972.25
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	1,000.00	—
Temporary loans,	20,000.00	22,500.00	30,000.00	—
Transfers (except to sinking funds) and refunds,	1,160.86	348.70	434.00	261.37
Agency, trust, and investment,	15,405.11	17,733.49	11,046.27	25,672.94
Total payments,	\$121,331.47	\$114,512.88	\$127,142.80	\$127,350.12
Balance on hand, including funds,	25,546.18	15,458.52	12,614.14	8,871.18
GRAND TOTAL,	\$146,877.65	\$129,971.40	\$139,756.94	\$136,221.30

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 18.

RECEIPTS.	Needham POPULATION 5,026	Chelmsford POPULATION 5,010
REVENUE.	\$131,453.85	\$64,796.13
General,	106,358.67	54,068.44
<i>Taxes,</i>	<i>105,405.66</i>	<i>53,481.53</i>
Property and poll,	99,780.76	48,743.46
Corporation, bank, etc.,	5,624.90	4,738.07
<i>Licenses and permits,</i>	<i>47.85</i>	<i>11.00</i>
<i>Fines and forfeits,</i>	<i>256.02</i>	<i>18.15</i>
<i>Grants and gifts,</i>	<i>649.74</i>	<i>557.76</i>
For expenses,	649.74	557.76
For outlays,	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>
Commercial,	25,100.18	10,727.69
<i>Special assessments,</i>	<i>3,185.34</i>	<i>893.56</i>
To meet expenses,	1,169.02	893.56
To meet outlays,	2,016.32	—
<i>Privileges,</i>	<i>1,198.15</i>	<i>2,039.33</i>
<i>Departmental,</i>	<i>2,853.83</i>	<i>5,391.63</i>
General government,	327.26	439.50
Protection of persons and property,	226.15	1,668.55
Health and sanitation,	—	—
Highways,	473.67	150.88
Charities,	31.00	1,609.43
Soldiers' benefits,	1,035.00	1,291.50
Education,	700.75	220.77
Libraries,	60.00	11.00
Recreation,	—	—
Unclassified,	—	—
<i>Public service enterprises,</i>	<i>15,383.95</i>	<i>—</i>
Electric light,	—	—
Water,	15,383.95	—
All other,	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>169.00</i>
<i>Interest,</i>	<i>2,478.91</i>	<i>2,234.17</i>
On sinking funds,	—	—
On trust and investment funds,	210.00	397.05
All other,	2,268.91	1,837.12
NON-REVENUE.	\$138,827.59	\$58,332.21
Offsets to outlays,	1,492.19	—
<i>Departmental,</i>	<i>9.50</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>1,482.69</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	118,075.00	43,550.00
<i>Loans, general purposes,</i>	<i>3,000.00</i>	<i>19,550.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>5,000.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>110,000.00</i>	<i>24,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>75.00</i>	<i>—</i>
Transfers,	6,418.22	365.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>6,418.22</i>	<i>365.00</i>
Refunds,	179.80	1,395.28
Agency, trust, and investment,	12,662.38	13,071.93
<i>Taxes and licenses for State,</i>	<i>8,415.75</i>	<i>6,490.00</i>
<i>Taxes for county,</i>	<i>4,246.63</i>	<i>4,501.02</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>518.66</i>
<i>All other,</i>	<i>—</i>	<i>1,562.25</i>
RECAPITULATION.		
Revenue and offsets to outlays,	\$132,951.04	\$64,796.13
Premiums,	75.00	—
Municipal indebtedness,	118,000.00	43,550.00
Transfers and refunds,	6,598.02	1,760.28
Agency, trust, and investment,	12,662.38	13,071.93
Total receipts,	\$270,286.44	\$123,178.34
<i>Balance on hand, including funds,</i>	<i>15,953.86</i>	<i>4,631.63</i>
GRAND TOTAL,	\$286,240.30	\$127,809.97

Graded According to Population of 1910 — Continued.

GROUP 18.

PAYMENTS.	Needham POPULATION 5,026	Chelmsford POPULATION 5,010
Maintenance,	\$95,378.42	\$65,568.67
<i>Departmental,</i>	<i>85,958.68</i>	<i>64,561.57</i>
General government,	6,423.39	5,093.88
Protection of persons and property,	15,561.52	7,257.53
Health and sanitation,	1,981.81	1,119.13
Highways,	18,138.52	14,539.50
Charities,	3,413.09	4,984.42
Soldiers' benefits,	1,514.69	2,145.47
Education,	34,120.58	26,594.52
Libraries,	2,019.64	1,457.70
Recreation,	1,965.31	557.01
Unclassified,	820.13	812.41
<i>Public service enterprises,</i>	<i>9,419.74</i>	<i>-</i>
Electric light,	-	-
Water,	9,419.74	-
All other,	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>1,007.10</i>
<i>Administration of invested funds,</i>	<i>-</i>	<i>-</i>
Interest,	16,751.13	2,799.87
<i>Loans, general purposes,</i>	<i>9,511.13</i>	<i>2,799.87</i>
<i>Loans, public service enterprises,</i>	<i>7,240.00</i>	<i>-</i>
<i>Loans, cemeteries,</i>	<i>-</i>	<i>-</i>
Outlays,	21,105.86	10,672.37
<i>Departmental,</i>	<i>18,416.22</i>	<i>10,672.37</i>
General government,	147.00	-
Protection of persons and property,	1,825.70	239.00
Health and sanitation,	-	-
Highways,	12,147.37	1,668.16
Charities,	-	-
Education,	1,296.15	8,565.21
Libraries,	-	-
Recreation,	-	200.00
Unclassified,	-	-
<i>Public service enterprises,</i>	<i>5,689.64</i>	<i>-</i>
Electric light,	-	-
Water,	5,689.64	-
All other,	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>-</i>
Municipal indebtedness,	121,790.42	24,519.65
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>
<i>From revenue and other sources,</i>	<i>7,790.42</i>	<i>4,519.65</i>
<i>Bonds refunded, current year,</i>	<i>5,000.00</i>	<i>-</i>
<i>Temporary loans (including tax loans),</i>	<i>109,000.00</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>-</i>	<i>-</i>
Transfers,	6,418.22	365.00
<i>To sinking funds from revenue,</i>	<i>-</i>	<i>-</i>
<i>To sinking funds from premiums,</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	<i>6,418.22</i>	<i>365.00</i>
Refunds,	179.80	1,395.28
Agency, trust, and investment,	12,662.38	13,503.98
<i>Taxes and licenses for State,</i>	<i>8,415.75</i>	<i>6,490.00</i>
<i>Taxes for county,</i>	<i>4,246.63</i>	<i>4,501.02</i>
<i>Expenditures for grade crossings,</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds,</i>	<i>-</i>	<i>950.71</i>
<i>All other,</i>	<i>-</i>	<i>1,562.25</i>
RECAPITULATION.		
Maintenance and interest,	\$112,129.55	\$68,368.54
Permanent debt (except from sinking funds),	7,790.42	4,519.65
Sinking fund requirements from revenue,	-	-
Premiums paid to sinking funds,	-	-
Outlays,	21,105.86	10,672.37
Permanent debt from sinking funds,	-	-
Bonds refunded, current year,	5,000.00	-
Temporary loans,	109,000.00	20,000.00
Transfers (except to sinking funds) and refunds,	6,598.02	1,760.28
Agency, trust, and investment,	12,662.38	13,503.98
Total payments,	\$274,286.23	\$118,824.82
<i>Balance on hand, including funds,</i>	<i>11,954.07</i>	<i>8,985.15</i>
GRAND TOTAL,	\$286,240.30	\$127,809.97

TABLE I. — *Summary of Financial Transactions. Towns*
AGGREGATES FOR 71 TOWNS.

RECEIPTS.		POPULATION 653,322
REVENUE.		\$14,686,926.38
General,		11,054,578.91
<i>Taxes,</i>		<i>10,680,013.04</i>
Property and poll,		9,484,072.06
Corporation, bank, etc.,		1,195,940.98
<i>Licenses and permits,</i>		<i>209,844.18</i>
<i>Fines and forfeits,</i>		<i>47,922.22</i>
<i>Grants and gifts,</i>		<i>116,617.45</i>
For expenses,		102,902.65
For outlays,		13,714.80
<i>All other,</i>		<i>182.02</i>
Commercial,		3,632,347.47
<i>Special assessments,</i>		<i>270,864.79</i>
To meet expenses,		166,445.68
To meet outlays,		104,419.11
<i>Privileges,</i>		<i>129,589.20</i>
<i>Departmental,</i>		<i>671,644.21</i>
General government,		45,033.43
Protection of persons and property,		60,992.30
Health and sanitation,		74,137.29
Highways,		44,146.90
Charities,		155,553.94
Soldiers' benefits,		202,165.95
Education,		60,832.09
Libraries,		8,916.27
Recreation,		12,334.38
Unclassified,		7,511.66
<i>Public service enterprises,</i>		<i>2,192,541.99</i>
Electric light,		1,515,033.27
Water,		1,675,161.84
All other,		2,346.88
<i>Cemeteries,</i>		<i>62,186.70</i>
<i>Interest,</i>		<i>305,520.58</i>
On sinking funds,		96,273.33
On trust and investment funds,		73,320.78
All other,		135,926.47
NON-REVENUE.		\$13,192,572.26
Offsets to outlays,		205,031.87
<i>Departmental,</i>		<i>143,163.49</i>
<i>Public service enterprises,</i>		<i>61,868.58</i>
<i>Cemeteries,</i>		<i>-</i>
Municipal indebtedness,		8,590,052.15
<i>Loans, general purposes,</i>		<i>1,589,937.29</i>
<i>Loans, public service enterprises,</i>		<i>1,048,300.00</i>
<i>Loans, cemeteries,</i>		<i>450.00</i>
<i>Bonds refunded, current year,</i>		<i>26,000.00</i>
<i>Temporary loans (including tax loans),</i>		<i>5,872,215.47</i>
<i>Unpaid warrants or orders, current year,</i>		<i>17,170.06</i>
<i>Premiums,</i>		<i>35,979.33</i>
Transfers,		2,297,779.44
<i>From sinking funds,</i>		<i>65,502.43</i>
<i>All other,</i>		<i>2,232,277.01</i>
Refunds,		79,949.17
Agency, trust, and investment,		2,019,759.63
<i>Taxes and licenses for State,</i>		<i>1,075,396.52</i>
<i>Taxes for county,</i>		<i>625,745.44</i>
<i>Reimbursements for grade crossings,</i>		<i>9,347.43</i>
<i>Sinking and other permanent funds,</i>		<i>307,192.99</i>
<i>All other,</i>		<i>2,077.25</i>
RECAPITULATION.		
Revenue and offsets to outlays,		\$14,891,958.25
Premiums,		35,979.33
Municipal indebtedness,		8,554,072.82
Transfers and refunds,		2,377,728.61
Agency, trust, and investment,		2,019,759.63
Total receipts,		\$27,879,498.64
Balance on hand, including funds,		2,044,727.52
GRAND TOTAL,		\$29,924,226.16

¹ Includes gas. See foot-notes on pp. 80, 88, and 96.

Graded According to Population of 1910 — Concluded.

AGGREGATES FOR 71 TOWNS.

PAYMENTS.		POPULATION 653,322
Maintenance,		\$10,316,084.59
<i>Departmental,</i>		<i>9,192,372.47</i>
General government,		678,656.60
Protection of persons and property,		1,584,027.32
Health and sanitation,		536,645.79
Highways,		1,667,656.36
Charities,		630,379.08
Soldiers' benefits,		290,825.05
Education,		3,269,084.16
Libraries,		225,643.09
Recreation,		201,616.88
Unclassified,		107,838.14
<i>Public service enterprises,</i>		<i>1,016,264.34</i>
Electric light,		1,431,426.20
Water,		581,956.72
All other,		1,881.42
<i>Cemeteries,</i>		<i>103,751.78</i>
<i>Administration of invested funds,</i>		<i>4,696.00</i>
Interest,		1,353,312.78
<i>Loans, general purposes,</i>		<i>827,735.42</i>
<i>Loans, public service enterprises,</i>		<i>525,263.03</i>
<i>Loans, cemeteries,</i>		<i>814.33</i>
Outlays,		4,027,894.49
<i>Departmental,</i>		<i>2,521,146.89</i>
General government,		28,878.28
Protection of persons and property,		161,409.75
Health and sanitation,		665,095.89
Highways,		753,687.03
Charities,		2,747.67
Education,		693,599.47
Libraries,		161,283.14
Recreation,		51,497.91
Unclassified,		2,947.75
<i>Public service enterprises,</i>		<i>1,501,513.24</i>
Electric light,		1,219,835.80
Water,		1,281,177.44
All other,		500.00
<i>Cemeteries,</i>		<i>5,234.36</i>
Municipal indebtedness,		7,420,808.99
<i>From sinking funds,</i>		<i>65,502.43</i>
<i>From revenue and other sources,</i>		<i>1,506,346.60</i>
<i>Bonds refunded, current year,</i>		<i>26,000.00</i>
<i>Temporary loans (including tax loans),</i>		<i>5,792,930.17</i>
<i>Warrants or orders, previous years,</i>		<i>30,029.79</i>
Transfers,		2,297,779.44
<i>To sinking funds from revenue,</i>		<i>200,035.11</i>
<i>To sinking funds from premiums,</i>		<i>1,910.60</i>
<i>All other,</i>		<i>2,095,833.73</i>
Refunds,		79,949.17
Agency, trust, and investment,		2,252,368.48
<i>Taxes and licenses for State,</i>		<i>1,075,396.52</i>
<i>Taxes for county,</i>		<i>625,744.44</i>
<i>Expenditures for grade crossings,</i>		<i>8,960.93</i>
<i>Sinking and other permanent funds,</i>		<i>540,199.34</i>
<i>All other,</i>		<i>2,077.26</i>
RECAPITULATION.		
Maintenance and interest,		\$11,669,397.37
Permanent debt (except from sinking funds),		1,506,346.60
Sinking fund requirements from revenue,		200,035.11
Premiums paid to sinking funds,		1,910.60
Outlays,		4,027,894.49
Permanent debt from sinking funds,		65,502.43
Bonds refunded, current year,		26,000.00
Temporary loans,		5,822,939.96
Transfers (except to sinking funds) and refunds,		2,175,782.90
Agency, trust, and investment,		2,252,368.48
Total payments,		\$27,748,197.94
Balance on hand, including funds,		2,176,028.22
GRAND TOTAL,		\$29,924,226.16

¹ Includes gas. See foot-notes on pp. 81, 89, and 97.

DIVISION B.

INDEBTEDNESS.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1910.*

TOWNS. (Population over 5,000)		Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Tax)	Warrants or Orders
Brookline,	.	\$1,538,768.00	\$1,225,930.00	—	\$312,838.00	—	—	—
Revere,	.	1,079,795.00	593,795.00	—	305,000.00	—	\$175,000.00	—
Leominster,	.	749,964.00	375,700.00	\$34,764.00	202,000.00	—	137,500.00	—
Attleborough,	.	908,400.00	277,800.00	600.00	630,000.00	—	—	—
Westfield,	.	320,200.00	133,200.00	—	187,000.00	—	—	—
Peabody,	.	765,077.02	388,000.00	—	365,000.00	—	—	\$12,077.02
Hyde Park,	.	844,070.00	310,900.00	170.00	468,000.00	—	65,000.00	—
Gardner,	.	552,000.00	263,450.00	—	295,500.00	\$450.00	—	—
Clinton,	.	585,800.00	388,800.00	—	197,000.00	—	—	—
Milford,	.	971,886.18	265,400.00	6,486.18	—	—	—	—
Adams,	.	144,715.00	143,700.00	1,015.00	—	—	—	—
Frammingham,	.	829,744.24	249,432.88	19,291.86	491,000.00	—	70,000.00	—
Weymouth,	.	683,500.00	100,500.00	—	503,000.00	—	80,000.00	—
Watertown,	.	875,225.00	508,225.00	—	282,000.00	—	85,000.00	—
Southbridge,	.	137,795.00	137,795.00	—	—	—	—	—
Plymouth,	.	350,753.08	200,689.90	1,730.00	148,333.18	—	—	—
Webster,	.	141,400.00	37,000.00	—	104,400.00	—	—	—
Methuen,	.	451,638.16	183,988.16	150.00	267,500.00	—	—	—
Wakefield,	.	832,701.45	331,976.22	—	348,500.00	—	150,500.00	1,725.23
Arlington,	.	794,650.00	407,650.00	—	367,000.00	—	20,000.00	—
Greenfield,	.	189,500.00	189,500.00	—	—	—	—	—
Winthrop,	.	771,133.75	404,469.47	93.56	223,000.00	3,570.72	130,000.00	—
Amesbury,	.	390,118.67	51,500.00	—	277,000.00	—	60,000.00	1,618.67
Natick,	.	606,965.00	412,265.00	—	149,700.00	—	45,000.00	—
North Attleborough,	.	601,405.00	312,700.00	—	248,705.00	—	40,000.00	—
Danvers,	.	294,753.61	48,500.00	353.61	245,900.00	—	—	—
Winchester,	.	496,213.37	268,500.00	32,713.27	180,000.00	—	15,000.00	—
Dedham,	.	281,039.15	280,526.00	—	—	—	—	513.15
West Springfield,	.	501,903.31	161,903.31	—	340,000.00	—	—	—
Northbridge,	.	88,053.00	88,000.00	—	—	—	—	53.00
Ware,	.	72,580.00	58,180.00	—	14,400.00	—	—	—
Palmer,	.	95,800.00	95,800.00	—	—	—	—	—
Athol,	.	498,200.00	166,200.00	—	322,000.00	—	10,000.00	—

Easthampton,	201,000.00	121,500.00	-	79,500.00	-	-	31,500.00	-
Middleborough,	171,350.00	72,150.00	-	67,700.00	-	-	281,000.00	-
Braintree,	372,000.00	70,500.00	-	281,000.00	-	-	130,000.00	-
Saugus,	350,500.00	139,000.00	-	81,500.00	-	-	-	-
Norwood,	361,050.00	247,850.00	-	113,200.00	-	-	-	-
Milton,	424,286.70	172,000.00	28,286.70	224,000.00	-	-	-	-
Bridgewater,	-	-	-	-	-	-	-	-
Marblehead,	290,000.00	60,500.00	-	229,500.00	-	-	-	-
Andover,	310,000.00	92,000.00	-	183,000.00	-	-	30,000.00	-
Whitman,	311,700.00	96,700.00	-	150,000.00	-	-	65,000.00	-
Stoneham,	262,372.84	109,100.00	16,272.84	97,000.00	-	-	40,000.00	-
Rockland,	207,970.00	72,600.00	-	50,370.00	-	-	85,000.00	-
Montague,	42,129.40	35,429.40	-	-	-	-	6,700.00	-
Hudson,	365,250.00	168,600.00	4,450.00	132,200.00	-	-	9,000.00	-
Spencer,	294,919.09	24,000.00	5,319.09	256,600.00	-	-	15,000.00	-
Concord,	437,000.00	151,000.00	-	271,000.00	-	-	-	-
Maynard,	149,000.00	24,000.00	-	125,000.00	-	-	40,000.00	-
Stoughton,	323,000.00	76,000.00	-	207,000.00	-	-	-	-
Swarmscott,	617,839.00	376,339.00	-	237,000.00	-	4,500.00	-	-
Great Barrington,	123,631.95	122,750.00	901.95	-	-	-	-	-
Reading,	419,115.62	88,700.00	12,815.62	262,300.00	-	300.00	55,000.00	1,206.18
Ipswich,	310,503.98	49,212.50	-	247,000.00	-	-	13,085.30	-
Chaffron,	92,480.00	92,480.00	-	-	-	-	-	-
Winchendon,	128,240.00	20,240.00	-	73,000.00	-	-	35,000.00	-
Blackstone,	39,850.00	7,850.00	-	-	-	-	32,000.00	-
Franklin,	194,970.00	3,970.00	-	189,000.00	-	-	2,000.00	-
Belmont,	267,000.00	211,500.00	-	55,500.00	-	-	-	-
North Andover,	217,000.00	66,000.00	-	151,000.00	-	-	-	-
Abington,	183,034.13	24,000.00	-	110,000.00	-	-	49,000.00	34.13
Westborough,	197,440.00	131,440.00	4,000.00	82,000.00	-	-	10,000.00	-
Wellesley,	529,000.00	221,000.00	-	308,000.00	-	-	-	-
Orange,	143,300.00	51,300.00	-	97,000.00	-	-	-	-
Mansfield,	127,500.00	51,500.00	-	76,000.00	-	-	-	-
Easton,	-	-	-	-	-	-	-	-
Fairhaven,	113,995.78	113,995.78	-	-	-	-	-	-
Amherst,	100,700.00	100,700.00	-	-	-	-	-	-
Needham,	368,500.00	134,000.00	-	174,500.00	-	-	60,000.00	-
Chelmsford,	71,200.00	26,200.00	-	-	-	-	45,000.00	-
71 Towns,	\$28,816,995.38	\$12,694,102.62	\$169,413.18	\$12,071,146.18	\$8,820.72	\$1,856,285.30	\$17,227.38	

TABLE III. — *Relation of Indebtedness to Valuation — 1910.*

NOTE. The valuation given in this table is the assessor's valuation of real and personal property, as of May 1, 1910, exclusive of the non-resident bank stock. This valuation is returned annually to the Tax Commissioner, and the figures are taken from his report for 1910 (pages 550-558). The report to the Tax Commissioner does not include supplementary assessments, and this accounts for the difference between the valuation given in town reports and that reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes *funded or fixed* debt and also temporary debt. If the amount of tax loans and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

Towns. (Population over 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1910	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Athol,	8,536	9.74	\$4,643,701	\$488,200.00	\$35,804.95	\$452,395.05
2 Stoughton,	6,316	7.96	3,554,988	283,000.00	—	283,000.00
3 Hudson,	6,743	7.94	3,843,615	305,250.00	—	305,250.00
4 Wakefield,	11,404	7.25	9,380,540	680,476.22	—	680,476.22
5 Gardner,	14,699	6.78	8,245,905	559,400.00	—	559,400.00
6 Peabody,	15,721	6.62	11,091,050	753,000.00	19,278.37	733,721.63
7 Natick,	9,866	6.21	8,221,600	561,965.00	51,160.68	510,804.32
8 Reading,	5,818	6.17	5,896,884	364,115.62	—	364,115.62
9 North Attleborough,	9,562	6.13	7,732,240	561,405.00	87,182.52	474,222.48
10 Framingham,	12,948	5.92	11,962,940	759,744.24	51,598.34	708,145.90
11 West Springfield,	9,224	5.87	7,319,159	501,903.31	72,225.79	429,677.52
12 Watertown,	12,875	5.48	14,423,061	790,225.00	—	790,225.00
13 Hyde Park,	15,507	5.32	14,638,575	779,070.00	—	779,070.00
14 Revere,	18,219	5.11	17,719,612	904,795.00	—	904,795.00
15 Swampscott,	6,204	5.10	11,187,540	617,839.00	47,491.83	570,347.17
16 Amesbury,	9,894	5.08	6,247,477	328,500.00	10,915.37	317,584.63
17 Needham,	5,026	5.05	6,105,316	308,500.00	—	308,500.00
18 Ipswich,	5,777	5.05	4,785,508	296,212.50	54,509.91	241,702.59
19 Arlington,	11,187	5.03	11,887,267	774,650.00	176,195.58	598,454.42
20 Concord,	6,421	5.03	7,319,263	422,000.00	53,983.94	368,016.06
21 Methuen,	11,448	5.02	7,198,034	451,638.16	90,036.36	361,601.80
22 Franklin,	5,641	4.90	3,938,655	192,970.00	—	192,970.00
23 Clinton,	13,075	4.88	8,439,912	585,800.00	174,200.06	411,599.94
24 Winthrop,	10,132	4.86	13,195,300	641,133.75	—	641,133.75
25 Westborough,	5,446	4.76	3,244,158	187,440.00	33,131.09	154,308.91
26 Attleborough,	16,215	4.62	16,896,725	908,400.00	127,745.88	780,654.12
27 Stoneham,	7,090	4.40	5,055,916	222,372.84	—	222,372.84
28 Abington,	5,455	4.39	3,052,120	134,000.00	—	134,000.00
29 Danvers,	9,407	4.09	6,470,425	294,753.61	30,247.43	264,506.18
30 Orange,	5,282	4.00	3,704,710	148,300.00	—	148,300.00
31 Winchester,	9,309	3.77	12,758,750	481,213.27	—	481,213.27
32 Saugus,	8,047	3.73	5,510,516	220,500.00	15,005.41	205,494.59
33 Leominster,	17,550	3.66	12,398,235	612,464.00	158,903.05	453,560.95
34 Weymouth,	12,895	3.64	7,929,074	603,500.00	314,927.32	288,572.68
35 Andover,	7,301	3.55	6,737,207	280,000.00	40,832.54	239,167.46
36 Fairhaven,	5,122	3.41	3,338,358	113,995.78	—	113,995.78
37 Whitman,	7,292	3.39	4,994,721	246,700.00	77,338.53	169,361.47
38 Westfield,	16,044	3.39	9,459,029	320,200.00	—	320,200.00
39 Grafton,	5,705	3.38	2,739,365	62,480.00	—	62,480.00
40 Easthampton,	8,524	3.37	5,961,261	201,000.00	—	201,000.00
41 North Andover,	5,529	3.37	4,937,732	217,000.00	50,764.98	166,235.02
42 Belmont,	5,542	3.26	6,516,525	267,000.00	54,574.02	212,425.98
43 Plymouth,	12,141	3.11	11,275,792	390,753.08	—	390,753.08
44 Marblehead,	7,338	3.07	8,785,944	290,000.00	20,607.86	269,392.14
45 Middleborough,	8,214	3.01	4,644,805	139,850.00	—	139,850.00
46 Milford,	13,055	2.91	9,331,470	271,886.18	—	271,886.18
47 Rockland,	6,928	2.91	4,226,125	122,970.00	—	122,970.00
48 Braintree,	8,066	2.91	6,265,880	352,000.00	169,740.97	182,259.03
49 Wellesley,	5,413	2.47	15,105,766	529,000.00	156,286.11	372,713.89
50 Maynard,	6,390	2.41	3,933,417	149,000.00	54,095.06	94,904.94
51 Norwood,	8,014	2.33	14,033,280	361,050.00	34,502.13	326,547.87
52 Adams,	13,026	2.27	6,204,433	144,715.00	4,084.67	140,630.33
53 Winchendon,	5,678	2.23	4,184,305	93,240.00	—	93,240.00
54 Mansfield,	5,183	2.20	4,279,189	127,500.00	33,445.02	94,054.98
55 Palmer,	8,610	2.19	4,364,687	95,800.00	—	95,800.00
56 Dedham,	9,284	2.10	13,328,702	280,526.00	—	280,526.00
57 Spencer,	6,740	2.05	3,535,697	285,919.09	213,516.62	72,402.47
58 Southbridge,	12,592	1.96	5,972,897	137,795.00	20,819.84	116,975.16
59 Northbridge,	8,807	1.92	4,594,600	88,000.00	—	88,000.00
60 Greenfield,	10,427	1.87	10,130,382	189,500.00	—	189,500.00
61 Amherst,	5,112	1.73	3,877,639	100,700.00	33,564.90	67,135.10
62 Great Barrington,	5,926	1.73	6,030,715	123,651.95	19,511.98	104,139.97
63 Milton,	7,924	1.59	26,689,650	424,286.70	—	424,286.70
64 Ware,	8,774	1.51	4,814,775	72,580.00	—	72,580.00
65 Brookline,	27,792	1.42	108,634,000	1,538,768.00	—	1,538,768.00
66 Webster,	11,509	1.07	7,789,770	141,400.00	58,306.80	83,093.20
67 Montague,	6,866	0.84	4,222,955	35,429.40	—	35,429.40
68 Chelmsford,	5,010	0.59	4,419,940	26,200.00	—	26,200.00
69 Blackstone,	5,648	0.34	2,315,410	7,850.00	—	7,850.00
70 Bridgewater,	7,688	—	3,467,827	—	—	—
71 Easton,	5,139	—	5,769,731	—	—	—
71 Towns,	653,322	—	\$642,912,752	\$24,943,482.70	\$2,646,535.91	\$22,296,946.79

TABLE IV. — *Debt Transactions for 1910 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table V, on page 125. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 78 to 117, under the section "Municipal Indebtedness."

Refunding bonds for the current year were bonds issued for general purposes, excepting in the town of Abington, where \$3,000 of water bonds were refunded.

TOWNS. (Population over 5,000)	INCURRED						CANCELLED					
	General Loans	Public Service Enterprise Loans	Cemetery Loans	Tax Loans	Other Temporary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Cemetery Loans	Tax Loans	Other Temporary Loans
Brookline,	\$180,880.00	—	—	\$600,000.00	—	—	—	\$176,500.00	\$24,481.00	—	\$600,000.00	—
Revere,	50,120.00	—	—	280,000.00	—	—	—	77,025.00	13,000.00	—	205,000.00	—
Leominster,	10,000.00	—	—	187,500.00	—	\$1,025.00	—	15,000.00	10,000.00	—	152,000.00	—
Attleborough,	138,000.00	\$80,000.00	—	40,000.00	—	—	—	16,800.00	2,000.00	—	40,000.00	—
Westfield,	—	25,000.00	—	50,000.00	—	—	\$12,077.02	18,200.00	11,000.00	—	—	—
Pembury,	22,500.00	22,000.00	—	115,000.00	—	—	—	20,000.00	17,000.00	—	50,000.00	—
Hyde Park,	—	408,000.00	\$450.00	81,800.00	—	—	—	23,550.00	—	—	140,000.00	—
Gardner,	14,000.00	—	—	75,000.00	—	—	—	21,200.00	12,000.00	—	91,800.00	—
Clinton,	30,800.00	—	—	48,000.00	—	—	—	17,700.00	3,000.00	—	75,000.00	—
Milford,	10,000.00	—	—	30,000.00	—	1,000.00	—	14,000.00	—	—	30,000.00	—
Adams,	16,000.00	—	—	100,000.00	—	250.00	—	14,000.00	—	—	48,000.00	—
Frammingham,	48,950.00	7,000.00	—	170,000.00	—	450.00	—	16,000.00	1,000.00	—	153,000.00	—
Weymouth,	124,000.00	—	—	260,000.00	—	—	—	13,500.00	—	—	150,000.00	—
Watertown,	4,650.00	—	—	60,000.00	—	—	—	44,500.00	14,000.00	—	275,000.00	—
Southbridge,	19,950.00	12,000.00	—	100,000.00	—	—	—	13,595.00	—	—	65,000.00	—
Plymouth,	—	—	—	17,000.00	—	—	—	24,456.66	—	—	100,000.00	—
Webster,	75,000.00	35,000.00	—	90,000.00	—	—	—	13,000.00	500.00	—	17,000.00	—
Methuen,	19,476.22	—	—	260,500.00	—	—	1,725.23	475.00	4,000.00	—	102,000.00	—
Wakefield,	74,000.00	—	—	95,000.00	—	—	—	20,113.33	15,050.00	—	215,500.00	—
Arlington,	95,000.00	15,000.00	—	70,000.00	—	—	—	15,648.64	3,000.00	—	115,000.00	—
Greenfield,	—	—	—	220,000.00	—	—	—	22,620.66	—	—	70,000.00	—
Winthrop,	79,373.41	40,000.00	—	85,000.00	—	—	—	38,325.00	4,000.00	—	200,000.00	—
Amesbury,	—	30,000.00	—	138,500.00	—	—	1,618.67	7,000.00	10,000.00	—	85,000.00	\$1,000.00
Natick,	2,000.00	3,000.00	—	120,000.00	—	—	—	17,050.00	5,000.00	—	118,500.00	—
North Attleborough,	131,000.00	1,500.00	—	80,500.00	—	—	—	19,600.00	12,193.00	—	100,000.00	—
Danvers,	—	42,000.00	—	60,000.00	—	—	—	4,750.00	14,000.00	—	80,500.00	—
North Andover,	—	—	—	50,530.17	—	—	489.96	16,000.00	16,000.00	—	45,000.00	—
Worcester,	—	—	—	—	—	1,998.25	—	27,396.50	4,000.00	—	80,000.00	—
Dedham,	7,740.00	—	—	—	—	20.01	—	9,000.00	—	—	66,030.17	—
West Springfield,	14,500.00	—	—	—	—	—	53.00	5,000.00	4,000.00	—	30,000.00	—
Northbridge,	23,000.00	—	—	30,000.00	—	—	—	2,700.00	—	—	30,000.00	—
Ware,	10,000.00	—	—	—	—	—	—	6,630.00	—	—	27,000.00	—
Palmer,	22,800.00	—	—	27,000.00	—	—	—	10,100.00	—	—	—	—
Athol,	14,500.00	—	—	50,000.00	—	—	—	10,650.00	7,000.00	—	40,000.00	—

1 In anticipation of water revenue.

TABLE IV. — Debt Transactions for 1910 Classified by Character of Obligation — Concluded.

Towns. (Population over 5,000)	INCURRED						CANCELLED							
	General Loans	Public Service Enterprise Loans	Comme- tery Loans	Tax Loans	Other Tempo- rary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Comme- tery Loans	Tax Loans	Other Tempo- rary Loans	Trust Funds Used	Warrants or Orders
Easthampton,	\$5,000.00	\$12,000.00	—	\$45,000.00	—	—	—	\$8,000.00	\$7,000.00	—	\$45,000.00	—	—	—
Middleborough,	—	—	—	28,500.00	—	—	—	7,300.00	3,000.00	—	34,000.00	—	—	—
Braintree,	6,000.00	—	—	80,000.00	—	—	—	7,000.00	6,000.00	—	80,000.00	—	—	—
Saugus,	34,000.00	28,000.00	—	130,000.00	—	—	—	10,000.00	5,000.00	—	120,000.00	—	—	—
Norwood,	4,350.00	—	—	60,000.00	—	—	—	14,450.00	17,100.00	—	80,000.00	—	—	—
Milton,	12,000.00	—	—	140,000.00	—	\$1,041.86	—	13,000.00	11,000.00	—	140,000.00	—	\$3,000.00	—
Bridgewater,	—	—	—	37,000.00	—	—	—	—	—	—	37,000.00	—	—	—
Marblehead,	—	27,000.00	—	80,000.00	—	—	—	8,250.00	14,000.00	—	80,000.00	—	—	—
Andover,	1,000.00	26,000.00	—	94,000.00	1 \$300.00	—	—	4,800.00	8,000.00	—	101,000.00	1 \$300.00	—	—
Whitman,	—	10,000.00	—	100,000.00	—	—	—	10,050.00	—	—	100,000.00	—	—	—
Stoneham,	2,000.00	1,000.00	—	90,000.00	5,000.00	1,470.64	—	7,000.00	5,000.00	—	80,000.00	—	—	—
Rockland,	—	18,000.00	—	105,000.00	—	—	—	8,100.00	6,400.00	—	105,000.00	—	—	—
Montague,	3,429.40	—	—	50,000.00	—	—	—	6,000.00	—	—	47,300.00	—	—	—
Hudson,	15,000.00	—	—	—	5,000.00	1,600.00	—	23,200.00	10,300.00	—	—	5,000.00	—	—
Spencer,	—	3,000.00	—	44,000.00	—	37.60	—	6,400.00	—	—	41,500.00	—	—	—
Concord,	7,000.00	20,000.00	—	70,000.00	—	—	—	7,000.00	—	—	55,000.00	—	—	—
Maynard,	—	—	—	10,000.00	—	—	—	6,300.00	—	—	10,000.00	—	—	—
Stoughton,	7,000.00	12,000.00	—	70,000.00	—	—	—	16,000.00	11,000.00	—	60,000.00	—	—	—
Swampscott,	39,289.00	—	—	90,000.00	—	—	—	19,545.00	3,000.00	—	90,000.00	—	—	—
Great Barrington,	9,250.00	—	—	20,000.00	—	122.51	—	27,000.00	—	—	20,000.00	—	—	—
Reading,	6,500.00	27,800.00	—	105,000.00	—	437.85	—	12,400.00	11,000.00	\$100.00	105,000.00	—	—	—
Ipswich,	10,900.00	33,000.00	—	38,085.30	—	—	\$1,206.18	6,227.20	1,000.00	—	40,000.00	—	—	—
Grafton,	—	—	—	15,000.00	—	—	—	3,050.00	—	—	15,000.00	—	—	\$1,768.76
Winchendon,	675.00	—	—	30,000.00	—	—	—	2,000.00	4,000.00	—	20,000.00	—	—	—
Blackstone,	—	—	—	47,000.00	—	—	—	5,000.00	—	—	50,000.00	—	—	—
Franklin,	2,970.00	10,000.00	—	32,000.00	—	—	—	1,000.00	6,000.00	—	30,000.00	—	—	—
Belmont,	6,000.00	—	—	40,000.00	—	—	—	9,500.00	1,500.00	—	40,000.00	—	—	—
North Andover,	15,000.00	—	—	60,000.00	—	—	—	3,000.00	3,000.00	—	60,000.00	—	—	—
Abington,	—	21,000.00	—	67,000.00	—	—	—	2,000.00	6,000.00	—	66,500.00	—	—	—
Westborough,	20,000.00	—	—	30,000.00	—	—	—	7,050.00	15,000.00	—	40,000.00	—	—	76.21
Wellesley,	103,000.00	12,000.00	—	120,000.00	—	—	—	15,500.00	15,000.00	—	160,000.00	—	—	—
Orange,	—	—	—	21,000.00	—	—	—	4,000.00	6,000.00	—	21,000.00	—	—	—
Mansfield,	—	—	—	20,000.00	—	—	—	1,640.00	1,000.00	—	20,000.00	—	—	—
Easton,	—	—	—	22,500.00	—	—	—	—	—	—	22,500.00	—	—	—
Fairhaven,	6,330.54	—	—	30,000.00	—	—	—	11,787.96	—	—	30,000.00	—	—	—
Amherst,	16,000.00	—	—	110,000.00	—	—	—	6,000.00	6,500.00	—	109,000.00	—	—	—
Needham,	18,000.00	—	—	24,000.00	—	—	—	2,950.00	—	—	20,000.00	—	—	—
Chelmsford,	19,550.00	—	—	—	—	—	—	—	—	—	—	—	—	—
71 Towns,	\$1,603,483.57	\$1,051,300.00	\$450.00	\$5,856,415.47	\$15,800.00	\$9,453.72	\$17,170.06	\$1,069,885.95	\$385,392.66	\$100.00	\$5,777,130.17	\$15,800.00	\$21,510.00	\$30,029.79

1 In anticipation of library revenue.

TABLE V. — *Sinking and Loan Fund Payments to the State — 1910.*

TOWNS. (Population over 5,000)	AGGREGATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Brookline,	\$20,751.29	—	\$20,751.29	\$13,814.35	\$6,936.94	—
Revere,	12,071.49	\$957.61	11,113.88	3,504.26	2,349.34	\$5,260.23
Attleborough,	8,350.00	8,350.00	—	—	—	—
Hyde Park,	12,902.01	9,959.17	2,942.84	1,751.58	892.04	299.22
Adams,	1,780.70	1,780.70	—	—	—	—
Weymouth,	482.54	—	482.54	—	482.54	—
Watertown,	6,336.44	—	6,336.44	1,804.46	876.06	3,655.92
Wakefield,	2,736.09	—	2,736.09	2,165.68	570.41	—
Arlington,	7,079.83	—	7,079.83	2,688.05	699.78	3,692.00
Greenfield,	1,250.00	1,250.00	—	—	—	—
Winthrop,	7,116.35	—	7,116.35	2,731.58	592.59	3,792.18
Winchester,	4,445.14	—	4,445.14	3,080.71	1,354.43	—
Dedham,	4,696.96	2,310.44	2,386.52	1,599.56	786.96	—
Braintree,	358.98	—	358.98	—	358.98	—
Saugus,	289.26	—	289.26	—	289.26	—
Milton,	9,657.87	—	9,657.87	3,503.16	2,718.96	3,435.75
Stoneham,	4,999.22	—	4,999.22	1,153.58	1,647.38	2,198.26
Swampscott,	2,908.90	—	2,908.90	—	738.43	2,170.47
Great Barrington,	1,244.05	1,244.05	—	—	—	—
Reading,	370.63	—	370.63	—	370.63	—
Ipswich,	1,250.00	1,250.00	—	—	—	—
Belmont,	6,609.21	3,100.31	3,508.90	1,534.47	425.74	1,548.69
Wellesley,	1,413.39	—	1,413.39	—	1,413.39	—
Needham,	290.42	—	290.42	—	290.42	—
Chelmsford,	1,569.65	1,569.65	—	—	—	—
Totals,	\$120,960.42	\$31,771.93	\$89,188.49	\$39,341.44	\$23,794.28	\$26,052.77

The following towns over 5,000 population made no sinking and loan fund payment in 1910 to the State on account of grade crossings and metropolitan sewer, park, and water systems: —

Abington	Fairhaven	Milford	Southbridge
Amesbury	Framingham	Montague	Spencer
Amherst	Franklin	Natick	Stoughton
Andover	Gardner	North Andover	Ware
Athol	Grafton	North Attleborough	Webster
Blackstone	Hudson	Northbridge	Westborough
Bridgewater	Leominster	Norwood	Westfield
Clinton	Mansfield	Orange	West Springfield
Concord	Marblehead	Palmer	Whitman
Danvers	Maynard	Peabody	Winchendon
Easthampton	Methuen	Plymouth	
Easton	Middleborough	Rockland	

In the town of Dedham the total loan fund payment to the State on account of grade crossings does not appear, inasmuch as Westwood, which was set apart from Dedham, paid its proportionate part of the assessment.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1910.*

TOWNS. (Population over 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Brookline,	\$221,732.29	\$200,981.00	—	\$20,751.29	90.64	—	9.36
Revere,	102,096.49	90,025.00	—	12,071.49	88.18	—	11.82
Leominster,	52,500.00	25,000.00	\$27,500.00	—	47.62	52.38	—
Attleborough,	39,650.00	18,800.00	12,500.00	8,350.00	47.41	31.53	21.06
Westfield,	29,200.00	29,200.00	—	—	100.00	—	—
Peabody,	37,800.00	37,000.00	800.00	—	97.88	2.12	—
Hyde Park,	36,452.01	23,550.00	—	12,902.01	64.61	—	35.39
Gardner,	33,200.00	33,200.00	—	—	100.00	—	—
Clinton,	28,700.00	20,700.00	8,000.00	—	72.13	27.87	—
Milford,	14,000.00	14,000.00	—	—	100.00	—	—
Adams,	19,480.70	14,000.00	3,700.00	1,780.70	71.87	18.99	9.14
Frammingham,	26,089.57	17,000.00	9,089.57	—	65.16	34.84	—
Weymouth,	24,982.54	13,500.00	11,000.00	482.54	54.04	44.03	1.93
Watertown,	64,836.44	58,500.00	—	6,336.44	90.23	—	9.77
Southbridge,	14,345.00	13,595.00	750.00	—	94.77	5.23	—
Plymouth,	37,123.32	37,123.32	—	—	100.00	—	—
Webster,	16,300.90	13,000.00	3,300.90	—	79.75	20.25	—
Methuen,	11,205.00	4,475.00	6,730.00	—	39.94	60.06	—
Wakefield,	37,899.42	35,163.33	—	2,736.09	92.78	—	7.22
Arlington,	37,728.47	18,648.64	12,000.00	7,079.83	49.43	31.81	18.76
Greenfield,	23,870.66	22,620.66	—	1,250.00	94.76	—	5.24
Winthrop,	49,441.35	42,325.00	—	7,116.35	85.61	—	14.39
Amesbury,	20,500.00	17,000.00	3,500.00	—	82.93	17.07	—
Natick,	25,827.90	17,050.00	8,777.90	—	66.01	33.99	—
North Attleborough,	38,832.57	30,792.57	8,040.00	—	79.30	20.70	—
Danvers,	16,439.42	6,750.00	9,689.42	—	41.06	58.94	—
Winchester,	36,445.14	32,000.00	—	4,445.14	87.80	—	12.20
Dedham,	32,093.46	27,396.50	—	4,696.96	85.36	—	14.64
West Springfield,	18,800.00	13,000.00	5,800.00	—	69.15	30.85	—
Northbridge,	5,000.00	5,000.00	—	—	100.00	—	—
Ware,	9,330.00	9,330.00	—	—	100.00	—	—
Palmer,	10,100.00	10,100.00	—	—	100.00	—	—
Athol,	20,650.00	17,650.00	3,000.00	—	85.47	14.53	—
Easthampton,	13,000.00	13,000.00	—	—	100.00	—	—
Middleborough,	10,300.00	10,300.00	—	—	100.00	—	—
Braintree,	18,908.93	13,000.00	5,550.00	358.98	68.75	29.35	1.90
Saugus,	15,789.26	15,000.00	500.00	289.26	95.00	3.17	1.83
Norwood,	23,550.00	21,550.00	2,000.00	—	91.51	8.49	—
Milton,	36,657.87	27,000.00	—	9,657.87	73.65	—	26.35
Bridgewater,	—	—	—	—	—	—	—
Marblehead,	23,250.00	22,250.00	1,000.00	—	95.70	4.30	—
Andover,	20,520.33	12,800.00	7,720.33	—	62.38	37.62	—
Whitman,	12,550.00	10,050.00	2,500.00	—	80.08	19.92	—
Stoneham,	16,999.22	12,000.00	—	4,999.22	70.59	—	29.41
Rockland,	14,500.00	14,500.00	—	—	100.00	—	—
Montague,	6,000.00	6,000.00	—	—	100.00	—	—
Hudson,	23,500.00	23,500.00	—	—	100.00	—	—
Spencer,	10,700.00	6,400.00	4,300.00	—	59.81	40.19	—
Concord,	14,970.00	7,000.00	7,970.00	—	46.76	53.24	—
Maynard,	12,300.00	6,300.00	6,000.00	—	51.22	48.78	—
Stoughton,	20,000.00	20,000.00	—	—	100.00	—	—
Swampscott,	28,453.90	22,545.00	3,000.00	2,908.90	79.24	10.54	10.22
Great Barrington,	10,744.05	6,000.00	3,500.00	1,244.05	55.84	32.58	11.58
Reading,	23,870.63	23,500.00	—	370.63	93.45	—	1.55
Ipswich,	12,149.19	7,227.20	3,671.99	1,250.00	59.49	30.22	10.29
Grafton,	11,560.00	11,560.00	—	—	100.00	—	—
Winchendon,	6,000.00	6,000.00	—	—	100.00	—	—
Blackstone,	5,000.00	5,000.00	—	—	100.00	—	—
Franklin,	7,000.00	7,000.00	—	—	100.00	—	—
Belmont,	21,654.21	11,000.00	4,045.00	6,609.21	50.80	18.68	30.52
North Andover,	9,500.00	6,000.00	3,500.00	—	63.16	36.84	—
Abington,	5,000.00	5,000.00	—	—	100.00	—	—
Westborough,	10,550.00	7,050.00	3,500.00	—	66.82	33.18	—
Wellesley,	28,913.39	24,500.00	3,000.00	1,413.39	84.74	10.37	4.89
Orange,	10,000.00	10,000.00	—	—	100.00	—	—
Mansfield,	5,240.00	2,640.00	2,600.00	—	50.38	49.62	—
Easton,	—	—	—	—	—	—	—
Fairhaven,	10,787.96	10,787.96	—	—	100.00	—	—
Amherst,	1,500.00	—	1,500.00	—	—	100.00	—
Needham,	7,790.42	7,500.00	—	290.42	96.27	—	3.73
Chelmsford,	4,519.65	2,950.00	—	1,569.65	65.27	—	34.73
71 Towns,	\$1,706,381.71	\$1,385,386.18	\$200,035.11	\$120,960.42	81.19	11.72	7.09

DIVISION C.

CASH BALANCES.

TABLE VII. — *Cash Balances.*

TOWNS. (Population over 5,000)	CASH AT BEGINNING OF 1910					CASH AT END OF 1910				
	Total	General	Sinking Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Public Trust Fund	Private Trust Fund and Accounts
Brookline,	\$208,923.90	\$205,488.16	—	\$3,435.74	—	\$93,220.48	\$90,745.89	—	\$2,474.59	—
Revere,	27,491.18	27,291.18	—	—	—	35,621.72	35,621.72	—	—	—
Leominster,	92,613.10	91,749.66	—	863.44	\$200.00	131,332.09	130,377.50	—	914.59	\$40.00
Atholborough,	34,776.88	28,931.46	—	271.33	—	33,912.78	27,494.57	\$6,145.88	272.33	—
Westfield,	74,337.24	74,337.24	—	—	—	75,752.96	75,752.96	—	—	—
Peabody,	110,153.50	109,279.93	680.15	193.42	—	113,255.63	112,929.46	312.74	13.43	—
Hyde Park,	53,280.01	53,280.01	—	—	—	47,439.54	47,439.54	—	—	—
Gardner,	53,215.01	53,215.01	—	—	—	19,609.31	19,609.31	—	—	—
Clinton,	62,080.61	59,558.87	928.35	1,293.39	—	31,561.95	30,005.44	217.37	1,339.14	—
Milford,	5,260.14	4,904.97	—	355.17	—	5,955.86	5,588.69	—	367.17	—
Adams,	25,128.65	25,128.65	—	—	—	31,255.67	31,171.00	84.67	—	—
Frammingham,	39,313.38	37,324.53	1,339.20	649.65	—	29,080.94	27,484.64	568.34	997.96	—
Weymouth,	11,071.49	9,702.21	1,080.78	288.50	—	27,641.57	25,722.97	1,622.53	296.07	—
Watertown,	24,709.68	24,709.68	—	—	—	139,408.35	139,408.35	—	—	—
Southbridge,	14,808.03	14,806.41	—	1.62	—	17,493.77	17,493.77	—	—	—
Plymouth,	13,018.06	13,018.06	—	—	—	31,449.21	31,449.21	—	—	—
Webster,	40,755.46	40,755.46	—	—	—	32,108.98	32,108.98	—	—	—
Methuen,	24,794.32	21,783.74	3,010.59	—	—	14,403.63	6,403.40	8,000.23	—	—
Wakefield,	4,749.05	3,796.05	—	—	946.00	46,773.87	45,832.87	—	—	941.00
Arlington,	13,655.95	13,178.35	—	—	477.60	43,290.93	43,633.07	—	—	1,657.86
Greenfield,	12,408.16	12,468.16	—	—	—	41,962.98	41,962.98	—	—	—
Winthrop,	43,592.61	43,574.81	—	—	17.80	37,853.54	37,760.76	—	70.00	22.78
Amesbury,	21,827.27	21,827.27	—	—	—	25,565.99	25,565.99	—	—	—
Natick,	17,969.51	11,806.86	5,502.10	661.05	—	29,442.76	18,913.58	9,785.29	742.89	—
North Attleborough,	56,009.09	54,638.55	1,369.78	.40	—	53,886.15	53,571.19	314.96	—	—
Danvers,	24,122.80	18,838.49	5,294.31	—	—	22,461.96	19,883.93	2,578.03	—	—
Winchester,	28,398.66	24,657.48	—	3,721.18	—	24,296.59	20,134.64	—	4,091.95	—
Dedham,	83,770.24	83,045.02	—	674.21	51.01	57,593.22	57,080.79	—	494.18	38.25
West Springfield,	8,375.21	6,235.16	2,140.05	—	—	10,115.89	8,990.10	1,125.79	—	—
Northbridge,	18,060.55	18,060.55	—	—	—	18,058.68	18,058.68	—	—	—
Ware,	17,373.45	17,373.45	—	—	—	1,018.82	1,018.82	—	—	—
Palmer,	10,623.92	10,923.92	—	—	—	8,869.85	8,869.85	—	—	—
Athol,	9,162.48	5,716.51	2,310.00	1,135.97	—	28,062.83	26,885.68	—	1,209.15	—

Easthampton,	27,926.77	27,851.54	75.23	11,840.50	11,742.82	97.68	100.00
Middleborough,	22,358.95	22,358.95	-	22,904.66	22,904.66	-	-
Braintree,	30,694.33	30,694.33	-	20,685.78	20,685.78	-	-
Saugus,	24,179.30	23,451.96	727.34	66,029.19	65,323.78	705.41	-
Norwood,	56,961.43	56,961.43	-	34,997.53	34,997.53	-	-
Milton,	123,921.76	128,767.69	154.07	82,899.05	82,704.26	154.79	-
Bridgewater,	954.89	954.89	-	5,017.18	5,017.18	-	-
Marblehead,	43,780.92	37,880.13	5,900.79	22,220.80	15,529.86	6,690.94	-
Andover,	8,978.42	8,795.42	982.99	18,192.08	14,616.84	3,475.24	100.00
Whitman,	8,622.92	8,622.92	-	14,994.51	14,994.51	-	-
Stoneham,	30,971.60	30,816.60	155.00	28,800.53	28,645.13	155.40	-
Rockland,	22,762.78	22,762.78	-	26,648.73	26,648.73	-	-
Montague,	1,181.13	1,142.58	38.55	324.50	324.50	-	-
Hudson,	29,776.57	29,522.32	254.25	30,304.41	29,924.66	379.75	-
Spencer,	2,164.56	2,141.62	22.94	2,740.40	2,666.75	73.65	-
Concord,	34,367.84	31,826.07	2,541.77	26,727.65	23,112.14	3,605.51	10.00
Maynard,	17,318.30	13,676.67	3,641.63	14,536.47	12,899.32	522.63	-
Stoughton,	17,084.24	17,034.24	50.00	14,011.57	14,011.57	-	-
Swampscott,	32,889.12	32,889.12	-	37,124.10	37,124.10	-	-
Great Barrington,	9,074.67	9,074.67	-	12,737.65	12,737.65	-	-
Reading,	1,236.91	387.95	843.96	4,874.62	4,039.58	835.04	-
Ipswich,	9,014.83	8,240.83	774.00	16,014.56	15,679.39	335.17	-
Grafton,	19,123.27	18,404.05	712.51	21,616.78	21,109.64	498.67	8.47
Winchendon,	20,322.49	19,326.78	995.71	29,814.10	28,731.59	1,082.51	-
Blackstone,	4,871.66	4,871.66	-	510.53	510.53	-	-
Franklin,	13,663.04	13,629.66	-	3,609.56	3,609.56	-	-
Belmont,	22,003.46	21,570.50	432.96	28,341.33	27,491.48	849.85	-
North Andover,	10,676.10	8,794.04	1,300.00	22,144.56	20,198.25	619.31	1,327.00
Abington,	9,705.47	9,705.47	582.06	11,881.74	11,881.74	-	-
Westborough,	8,534.66	792.34	875.65	15,193.77	14,240.78	952.99	-
Wellesley,	6,437.56	6,180.67	-	55,068.67	54,382.56	1,286.11	-
Orange,	12,171.03	12,171.03	-	17,582.97	17,582.97	-	-
Mansfield,	19,241.02	18,407.75	833.27	25,546.18	23,751.16	1,795.02	-
Easton,	9,405.84	8,417.76	988.08	13,458.52	13,445.17	13.35	-
Fairhaven,	7,248.79	6,914.97	333.82	12,614.14	12,397.83	16.31	-
Amherst,	12,412.80	12,412.80	-	8,871.18	8,871.18	-	-
Needham,	15,953.86	15,953.86	-	11,954.07	11,954.07	-	-
Chelmsford,	4,631.63	4,631.63	-	8,985.15	8,985.15	-	-
71 Towns,	\$2,044,727.52	\$1,975,938.68	\$36,621.77	\$2,176,028.22	\$2,102,552.73	\$39,945.56	\$4,145.36

PART III.

TOWNS UNDER 5,000 POPULATION.

Fiscal Years of Towns under 5,000 Population.

The data given in the tables in Part III are for the fiscal years ending in the several towns, as follows:

TOWNS. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report	TOWNS. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report
Acushnet, . . .	Feb. 1, 1911	20	174, 175	Hawley, . . .	Feb. 1, 1911	42	218, 219
Agawam, . . .	Jan. 31, 1911	5	144, 145	Heath, . . .	Feb. 1, 1911	45	224, 225
Alford, . . .	Mar. 1, 1911	46	226, 227	Hingham, . . .	Dec. 31, 1910	1	136, 137
Ashburnham, . . .	Dec. 31, 1910	13	160, 161	Hinsdale, . . .	Feb. 14, 1911	28	190, 191
Ashby, . . .	Dec. 31, 1910	33	200, 201	Holden, . . .	Mar. 1, 1911	12	158, 159
Ashfield, . . .	Feb. 4, 1911	32	198, 199	Holland, . . .	Mar. 14, 1911	48	230, 231
Ashland, . . .	Jan. 31, 1911	20	174, 175	Holliston, . . .	Dec. 31, 1910	9	152, 153
Auburn, . . .	Mar. 1, 1911	10	154, 155	Hopedale, . . .	Dec. 31, 1910	12	158, 159
Ayer, . . .	Mar. 10, 1911	8	150, 151	Hull, . . .	Dec. 31, 1910	14	162, 163
Barnstable, . . .	Dec. 31, 1910	2	138, 139	Lakeville, . . .	Dec. 31, 1910	27	188, 189
Becket, . . .	Feb. 25, 1911	32	198, 199	Lancaster, . . .	Mar. 1, 1911	10	154, 155
Bedford, . . .	Feb. 1, 1911	25	184, 185	Lanesborough, . . .	Mar. 4, 1911	32	198, 199
Belchertown, . . .	Feb. 1, 1911	14	162, 163	Lee, . . .	Mar. 1, 1911	3	140, 141
Bellingham, . . .	Feb. 1, 1911	19	172, 173	Lenox, . . .	Feb. 25, 1911	7	148, 149
Berkley, . . .	Dec. 31, 1910	31	196, 197	Lexington, . . .	Dec. 31, 1910	1	136, 137
Bernardston, . . .	Mar. 1, 1911	36	206, 207	Leyden, . . .	Feb. 14, 1911	44	222, 223
Billerica, . . .	Feb. 28, 1911	8	150, 151	Littleton, . . .	Mar. 1, 1911	26	186, 187
Blandford, . . .	Feb. 1, 1911	36	206, 207	Ludlow, . . .	Mar. 1, 1911	1	136, 137
Bolton, . . .	Mar. 1, 1911	35	204, 205	Lunenburg, . . .	Dec. 31, 1910	24	182, 183
Bourne, . . .	Dec. 31, 1910	9	152, 153	Marshfield, . . .	Dec. 31, 1910	19	172, 173
Boylston, . . .	Feb. 1, 1911	36	206, 207	Mashpee, . . .	Dec. 31, 1910	46	226, 227
Brewster, . . .	Feb. 10, 1911	38	210, 211	Medfield, . . .	Jan. 31, 1911	5	144, 145
Brimfield, . . .	Mar. 1, 1911	33	200, 201	Middleton, . . .	Jan. 1, 1911	28	190, 191
Brookfield, . . .	Dec. 31, 1910	12	158, 159	Millbury, . . .	Feb. 24, 1911	2	138, 139
Buckland, . . .	Feb. 1, 1911	21	176, 177	Millis, . . .	Jan. 31, 1911	23	180, 181
Burlington, . . .	Dec. 31, 1910	38	210, 211	Monroe, . . .	Mar. 6, 1911	46	226, 227
Carlisle, . . .	Feb. 1, 1911	39	212, 213	Monson, . . .	Mar. 1, 1911	2	138, 139
Carver, . . .	Jan. 14, 1911	20	174, 175	Monterey, . . .	Mar. 31, 1911	44	222, 223
Charlemont, . . .	Feb. 4, 1911	31	196, 197	Montgomery, . . .	Mar. 1, 1911	47	228, 229
Charlton, . . .	Mar. 10, 1911	15	164, 165	Mount Washington, . . .	Mar. 6, 1911	48	230, 231
Cheshire, . . .	Mar. 1, 1911	21	176, 177	Nahant, . . .	Feb. 15, 1911	27	188, 189
Chester, . . .	Feb. 1, 1911	24	182, 183	Nantucket, . . .	Dec. 31, 1910	7	148, 149
Chesterfield, . . .	Feb. 1, 1911	40	214, 215	New Ashford, . . .	Mar. 14, 1911	48	230, 231
Chilmark, . . .	Feb. 20, 1911	45	224, 225	New Braintree, . . .	Feb. 1, 1911	41	216, 217
Cohasset, . . .	Dec. 31, 1910	9	152, 153	Newbury, . . .	Jan. 31, 1911	22	178, 179
Colrain, . . .	Feb. 1, 1911	18	170, 171	New Marlborough, . . .	Mar. 1, 1911	28	190, 191
Conway, . . .	Feb. 1, 1911	26	186, 187	New Salem, . . .	Feb. 1, 1911	37	208, 209
Cummington, . . .	Feb. 1, 1911	37	208, 209	Norfolk, . . .	Jan. 31, 1911	31	196, 197
Dalton, . . .	Mar. 1, 1911	5	144, 145	Northborough, . . .	Dec. 31, 1910	19	172, 173
Dartmouth, . . .	Jan. 31, 1911	3	140, 141	North Brookfield, . . .	Mar. 1, 1911	7	148, 149
Deerfield, . . .	Feb. 1, 1911	11	156, 157	Norton, . . .	Dec. 31, 1910	9	152, 153
Dennis, . . .	Jan. 3, 1911	17	168, 169	Norwell, . . .	Dec. 31, 1910	23	180, 181
Dighton, . . .	Dec. 31, 1910	11	156, 157	Oak Bluffs, . . .	Feb. 10, 1911	29	192, 193
Dover, . . .	Jan. 31, 1911	34	202, 203	Oakham, . . .	Mar. 31, 1911	39	212, 213
Dracut, . . .	Jan. 31, 1911	6	146, 147	Orleans, . . .	Dec. 31, 1910	29	192, 193
Dudley, . . .	Mar. 1, 1911	3	140, 141	Oxford, . . .	Feb. 28, 1911	6	146, 147
Dunstable, . . .	Dec. 31, 1910	43	220, 221	Pelham, . . .	Feb. 15, 1911	41	216, 217
Duxbury, . . .	Dec. 31, 1910	20	174, 175	Pembroke, . . .	Dec. 31, 1910	24	182, 183
East Bridgewater, . . .	Dec. 31, 1910	6	146, 147	Peru, . . .	Mar. 1, 1911	47	228, 229
Eastham, . . .	Dec. 31, 1910	40	214, 215	Petersham, . . .	Feb. 1, 1911	35	204, 205
East Longmeadow, . . .	Feb. 20, 1911	21	176, 177	Phillipston, . . .	Feb. 1, 1911	42	218, 219
Edgartown, . . .	Feb. 21, 1911	26	186, 187	Plainfield, . . .	Feb. 1, 1911	43	220, 221
Egremont, . . .	Mar. 1, 1911	38	210, 211	Plainville, . . .	Jan. 31, 1911	24	182, 183
Enfield, . . .	Mar. 1, 1911	33	200, 201	Plympton, . . .	Dec. 31, 1910	39	212, 213
Erving, . . .	Mar. 1, 1911	27	188, 189	Princeton, . . .	Jan. 31, 1911	34	202, 203
Falmouth, . . .	Dec. 31, 1910	6	146, 147	Randolph, . . .	Dec. 31, 1910	3	140, 141
Florida, . . .	Feb. 12, 1911	44	222, 223	Raynham, . . .	Dec. 31, 1910	19	172, 173
Foxborough, . . .	Dec. 31, 1910	4	142, 143	Rehoboth, . . .	Jan. 1, 1911	15	164, 165
Freestown, . . .	Dec. 31, 1910	22	178, 179	Richmond, . . .	Mar. 15, 1911	37	208, 209
Gill, . . .	Feb. 20, 1911	32	198, 199	Rochester, . . .	Jan. 31, 1911	29	192, 193
Gosnold, . . .	Mar. 14, 1911	47	228, 229	Rowe, . . .	Feb. 15, 1911	41	216, 217
Granby, . . .	Feb. 1, 1911	35	204, 205	Royalston, . . .	Dec. 31, 1910	35	204, 205
Greenwich, . . .	Mar. 1, 1911	42	218, 219	Rutland, . . .	Mar. 1, 1911	18	170, 171
Groveland, . . .	Dec. 31, 1910	11	156, 157	Salisbury, . . .	Dec. 31, 1910	21	176, 177
Hadley, . . .	Feb. 10, 1911	15	164, 165	Sandisfield, . . .	Mar. 1, 1911	39	212, 213
Halifax, . . .	Dec. 31, 1910	40	214, 215	Savoy, . . .	Mar. 8, 1911	40	214, 215
Hamilton, . . .	Dec. 31, 1910	17	168, 169	Seekonk, . . .	Feb. 23, 1911	10	154, 155
Hampden, . . .	Mar. 6, 1911	37	208, 209	Shelfield, . . .	Mar. 1, 1911	17	168, 169
Hancock, . . .	Feb. 25, 1911	41	216, 217	Shelburne, . . .	Feb. 1, 1911	22	178, 179
Hanover, . . .	Dec. 31, 1910	11	156, 157	Sherborn, . . .	Feb. 1, 1911	23	180, 181
Hanson, . . .	Dec. 31, 1910	17	168, 169	Shirley, . . .	Mar. 1, 1911	13	160, 161
Harvard, . . .	Mar. 1, 1911	30	194, 195	Shrewsbury, . . .	Jan. 31, 1911	16	166, 167
Harwich, . . .	Dec. 31, 1910	13	160, 161	Shutesbury, . . .	Mar. 20, 1911	46	226, 227
Hatfield, . . .	Mar. 1, 1911	15	164, 165	Somerset, . . .	Dec. 31, 1910	8	150, 151

Fiscal Years of Towns under 5,000 Population—Concluded.

TOWNS. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report	TOWNS. (Population under 5,000)	Fiscal Year Ending	Popu- lation Group	Pages of Report
Southampton, .	Mar. 1, 1911	33	200, 201	Washington, .	Mar. 1, 1911	45	224, 225
Southborough, .	Dec. 31, 1910	18	170, 171	Wayland, .	Feb. 28, 1911	12	158, 159
South Hadley, .	Jan. 31, 1911	1	136, 137	Wellfleet, .	Dec. 31, 1910	30	194, 195
Southwick, .	Mar. 5, 1911	30	194, 195	Wenham, .	Dec. 31, 1910	31	196, 197
Stockbridge, .	Apr. 1, 1911	16	166, 167	West Boylston, .	Mar. 6, 1911	25	184, 185
Stow, .	Mar. 20, 1911	29	192, 193	West Brookfield, .	Mar. 1, 1911	25	184, 185
Sturbridge, .	Mar. 1, 1911	16	166, 167	Westford, .	Jan. 31, 1911	8	150, 151
Sudbury, .	Mar. 1, 1911	28	190, 191	Westhampton, .	Feb. 1, 1911	43	220, 221
Sunderland, .	Mar. 1, 1911	30	194, 195	West Newbury, .	Jan. 31, 1911	22	178, 179
Swansea, .	Dec. 31, 1910	16	166, 167	Weston, .	Dec. 28, 1911	14	162, 163
Templeton, .	Feb. 1, 1911	4	142, 143	Westport, .	Dec. 31, 1910	7	148, 149
Tewksbury, .	Jan. 31, 1911	4	142, 143	West Tisbury, .	Mar. 12, 1911	42	218, 219
Tisbury, .	Mar. 7, 1911	26	186, 187	Westwood, .	Jan. 31, 1911	25	184, 185
Tolland, .	Feb. 28, 1911	47	228, 229	Whately, .	Feb. 10, 1911	34	202, 203
Topsfield, .	Feb. 1, 1911	27	188, 189	Wilbraham, .	Feb. 22, 1911	10	154, 155
Truro, .	Dec. 31, 1910	36	206, 207	Williamsburg, .	Feb. 1, 1911	13	160, 161
Tyngsborough, .	Dec. 31, 1910	34	202, 203	Williamstown, .	Feb. 28, 1911	5	144, 145
Tyringham, .	Mar. 4, 1911	44	222, 223	Windsor, .	Feb. 10, 1911	43	220, 221
Upton, .	Feb. 1, 1911	14	162, 163	Worthington, .	Feb. 1, 1911	38	210, 211
Wales, .	Mar. 1, 1911	45	224, 225	Wrentham, .	Jan. 31, 1911	18	170, 171
Walpole, .	Dec. 31, 1910	2	138, 139	Yarmouth, .	Dec. 31, 1910	23	180, 181
Wareham, .	Dec. 31, 1910	4	142, 143				

The towns under 5,000 population which are not included in this report are as follows:

Acton	Granville	Mattapoisett	Sandwich
Avon	Groton	Medway	Scituate
Barre	Hardwick	Mendon	Sharon
Berlin	Holbrook	Merrimac	Sterling
Boxborough	Hopkinton	Middlefield	Sutton
Boxford	Hubbardston	Northfield	Townsend
Canton	Huntington	North Reading	Uxbridge
Chatham	Kingston	Otis	Warren
Clarksburg	Leicester	Paxton	Warwick
Dana	Leverett	Pepperell	Wendell
Douglas	Lincoln	Prescott	West Bridgewater
Essex	Longmeadow	Provincetown	Westminster
Gay Head	Lynnfield	Rockport	West Stockbridge
Georgetown	Manchester	Rowley	Wilmington
Goshen	Marion	Russell	

DIVISION A.

SUMMARY OF FINANCIAL TRANSACTIONS.

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 1.

RECEIPTS.	Hingham POPULATION 4,965	Ludlow POPULATION 4,948	Lexington POPULATION 4,918	South Hadley POPULATION 4,894
REVENUE.	\$137,838.54	\$76,023.89	\$187,228.95	\$71,963.86
General,	101,428.81	73,632.57	146,687.54	64,808.16
<i>Taxes,</i>	<i>89,752.82</i>	<i>72,996.74</i>	<i>145,034.48</i>	<i>62,814.93</i>
Property and poll,	84,216.94	72,560.29	123,905.14	50,909.26
Corporation, bank, etc.,	15,535.88	436.45	21,129.34	11,905.67
<i>Licenses and permits,</i>	<i>21.26</i>	<i>169.75</i>	<i>88.00</i>	<i>114.85</i>
<i>Fines and forfeits,</i>	<i>308.87</i>	<i>171.60</i>	<i>160.93</i>	<i>190.05</i>
<i>Grants and gifts,</i>	<i>1,346.87</i>	<i>304.68</i>	<i>1,404.13</i>	<i>1,688.93</i>
For expenses,	1,346.87	304.58	1,404.13	1,688.93
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	36,409.73	2,391.32	40,541.41	7,155.70
<i>Special assessments,</i>	<i>2,966.16</i>	<i>291.75</i>	<i>2,696.66</i>	<i>1,361.40</i>
To meet expenses,	2,966.16	291.75	2,279.53	1,172.13
To meet outlays,	—	—	317.13	189.27
<i>Privileges,</i>	<i>2,942.83</i>	<i>—</i>	<i>1,189.06</i>	<i>1,084.30</i>
<i>Departmental,</i>	<i>8,454.01</i>	<i>1,550.54</i>	<i>8,789.41</i>	<i>3,057.12</i>
General government,	—	5.95	283.00	—
Protection of persons and property,	446.30	.93	4,296.29	220.55
Health and sanitation,	—	—	99.62	164.23
Highways,	1,005.98	8.65	646.27	187.40
Charities,	1,685.53	5.10	1,474.85	1,163.55
Soldiers' benefits,	3,081.50	420.00	755.00	984.00
Education,	2,222.70	1,109.91	934.24	210.29
Libraries,	—	—	187.73	48.30
Recreation,	—	—	50.00	—
Unclassified,	12.00	—	62.41	78.80
<i>Public service enterprises,</i>	<i>20,835.88</i>	<i>—</i>	<i>24,541.06</i>	<i>—</i>
Electric light,	20,835.88	—	—	—
Water,	—	—	24,489.84	—
All other,	—	—	51.22	—
<i>Cemeteries,</i>	<i>—</i>	<i>63.00</i>	<i>1,010.05</i>	<i>—</i>
<i>Interest,</i>	<i>1,210.85</i>	<i>486.03</i>	<i>2,415.17</i>	<i>1,652.88</i>
On sinking funds,	—	—	—	660.50
On trust and investment funds,	178.62	262.54	1,708.69	—
All other,	1,032.23	223.49	706.48	992.38
NON-REVENUE.	\$37,677.29	\$49,242.52	\$174,438.10	\$67,738.06
Offsets to outlays,	1,653.00	—	1,907.94	815.19
<i>Departmental,</i>	<i>1,653.00</i>	<i>—</i>	<i>500.00</i>	<i>815.19</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,407.94</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	18,000.00	40,000.00	111,513.76	44,000.00
<i>Loans, general purposes,</i>	<i>3,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>27,960.00</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>40,000.00</i>	<i>83,000.00</i>	<i>44,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>553.76</i>	<i>—</i>
Transfers,	160.98	27.21	5,795.78	6,624.61
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	160.98	27.21	5,795.78	6,624.61
Refunds,	67.80	6.16	451.49	20.06
Agency, trust, and investment,	17,795.51	9,209.15	54,769.13	16,278.20
<i>Taxes and licenses for State,</i>	<i>9,871.15</i>	<i>5,610.25</i>	<i>11,605.00</i>	<i>4,675.75</i>
<i>Taxes for county,</i>	<i>7,924.36</i>	<i>3,380.40</i>	<i>8,048.44</i>	<i>4,703.34</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>218.50</i>	<i>35,115.69</i>	<i>1,106.00</i>
All other,	—	—	—	5,793.11
RECAPITULATION.				
Revenue and offsets to outlays,	\$139,491.54	\$76,023.89	\$189,136.89	\$72,779.05
Premiums,	—	—	553.76	—
Municipal indebtedness,	18,000.00	40,000.00	110,960.00	44,000.00
Transfers and refunds,	228.78	33.37	6,247.27	6,644.67
Agency, trust, and investment,	17,795.51	9,209.15	54,769.13	16,278.20
Total receipts,	\$175,515.83	\$125,266.41	\$361,667.05	\$139,701.92
Balance on hand, including funds,	43,934.41	18,007.53	6,409.83	1,414.44
GRAND TOTAL,	\$219,450.24	\$143,273.94	\$368,076.88	\$141,116.36

Graded According to Population of 1910.

GROUP 1.

PAYMENTS.	Hingham POPULATION 4,965	Ludlow POPULATION 4,948	Lexington POPULATION 4,918	South Hadley POPULATION 4,894
Maintenance,	\$122,032.85	\$47,638.16	\$122,814.85	\$55,066.79
<i>Departmental,</i>	<i>98,973.32</i>	<i>47,076.66</i>	<i>117,617.64</i>	<i>55,041.79</i>
General government,	11,701.80	2,575.60	9,856.43	3,738.42
Protection of persons and property,	15,295.75	2,808.67	27,955.26	2,166.28
Health and sanitation,	3,284.09	628.12	5,281.64	677.18
Highways,	16,716.10	9,545.05	21,866.88	15,039.49
Charities,	9,162.19	3,661.95	6,716.01	4,254.84
Soldiers' benefits,	5,005.54	396.00	975.00	860.00
Education,	32,807.74	27,178.59	36,936.57	25,850.04
Libraries,	400.00	81.64	5,948.95	1,569.37
Recreation,	1,774.39	133.95	1,431.34	100.00
Unclassified,	2,825.72	67.09	649.56	786.17
<i>Public service enterprises,</i>	<i>23,059.53</i>	—	<i>3,591.99</i>	—
Electric light,	23,059.53	—	—	—
Water,	—	—	3,591.99	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	<i>561.50</i>	<i>1,605.22</i>	—
<i>Administration of invested funds,</i>	—	—	—	<i>25.00</i>
Interest,	2,366.53	4,425.86	18,860.75	2,649.45
<i>Loans, general purposes,</i>	<i>1,764.03</i>	<i>4,425.86</i>	<i>6,930.60</i>	<i>2,649.45</i>
<i>Loans, public service enterprises,</i>	<i>612.50</i>	—	<i>12,930.15</i>	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	14,218.11	36,963.64	18,811.69	8,908.52
<i>Departmental,</i>	<i>12,006.21</i>	<i>36,963.64</i>	<i>10,787.25</i>	<i>8,908.52</i>
General government,	—	—	909.95	—
Protection of persons and property,	3,396.83	1,434.23	2,057.50	832.12
Health and sanitation,	—	—	847.95	790.51
Highways,	8,609.38	1,434.78	6,971.85	6,770.24
Charities,	—	—	—	515.65
Education,	—	34,094.63	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>2,211.90</i>	—	<i>8,024.44</i>	—
Electric light,	2,211.90	—	—	—
Water,	—	—	8,024.44	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	19,239.65	43,000.00	131,498.42	40,100.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	<i>14,239.65</i>	<i>5,000.00</i>	<i>31,538.42</i>	<i>1,100.00</i>
<i>Bonds refunded, current year,</i>	—	—	<i>27,960.00</i>	—
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>38,000.00</i>	<i>72,000.00</i>	<i>39,000.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	160.98	27.21	5,795.78	6,624.61
<i>To sinking funds from revenue,</i>	—	—	—	<i>4,635.00</i>
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>160.98</i>	<i>27.21</i>	<i>5,795.78</i>	<i>2,089.61</i>
Refunds,	67.80	6.16	451.49	20.06
Agency, trust, and investment,	17,795.51	9,242.85	55,919.22	15,178.20
<i>Taxes and licenses for State,</i>	<i>9,871.16</i>	<i>5,610.25</i>	<i>11,605.00</i>	<i>4,675.75</i>
<i>Taxes for county,</i>	<i>7,924.36</i>	<i>3,380.40</i>	<i>8,048.44</i>	<i>4,703.34</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	<i>252.20</i>	<i>36,265.78</i>	<i>6.00</i>
<i>All other,</i>	—	—	—	<i>5,793.11</i>
RECAPITULATION.				
Maintenance and interest,	\$124,399.38	\$52,064.02	\$141,675.60	\$57,716.24
Permanent debt (except from sinking funds),	14,239.65	5,000.00	31,538.42	1,100.00
Sinking fund requirements from revenue,	—	—	—	4,535.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	14,218.11	36,963.64	18,811.69	8,908.52
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	27,960.00	—
Temporary loans,	15,000.00	38,000.00	72,000.00	39,000.00
Transfers (except to sinking funds) and refunds,	228.78	33.37	6,247.27	2,109.67
Agency, trust, and investment,	17,795.51	9,242.85	55,919.22	15,178.20
Total payments,	\$176,881.43	\$141,303.88	\$354,152.20	\$128,647.63
Balance on hand, including funds,	43,668.81	1,970.06	13,924.83	12,668.73
GRAND TOTAL,	\$219,450.24	\$143,273.94	\$368,076.88	\$141,116.36

1 Includes \$3,900 of debt paid from investment fund.

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 2.

RECEIPTS.	Walpole POPULATION 4,892	Monson POPULATION 4,758	Millbury POPULATION 4,740	Barnstable POPULATION 4,676
REVENUE.	\$102,121.02	\$56,666.52	\$53,106.20	\$88,335.10
General,	81,121.79	42,808.41	47,148.75	84,120.78
<i>Taxes,</i>	<i>78,224.84</i>	<i>36,649.45</i>	<i>40,466.92</i>	<i>82,712.81</i>
Property and poll,	73,550.31	30,470.03	36,027.00	76,881.73
Corporation, bank, etc.,	4,674.53	6,179.42	4,439.92	5,831.08
<i>Licenses and permits,</i>	<i>232.00</i>	<i>3,413.00</i>	<i>4,637.25</i>	<i>185.00</i>
<i>Fines and forfeits,</i>	<i>296.00</i>	<i>165.00</i>	<i>66.17</i>	<i>15.63</i>
<i>Grants and gifts,</i>	<i>2,368.95</i>	<i>2,590.96</i>	<i>2,078.41</i>	<i>1,207.34</i>
For expenses,	1,786.52	2,590.96	2,078.41	472.34
For outlays,	582.43	—	—	735.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	20,999.23	13,858.11	5,957.45	4,214.32
<i>Special assessments,</i>	<i>240.61</i>	<i>41.61</i>	<i>66.59</i>	<i>—</i>
To meet expenses,	240.64	—	66.59	—
To meet outlays,	—	41.61	—	—
<i>Privileges,</i>	<i>377.40</i>	<i>277.64</i>	<i>1,863.67</i>	<i>—</i>
<i>Departmental,</i>	<i>3,241.35</i>	<i>6,721.24</i>	<i>2,497.56</i>	<i>3,051.84</i>
General government,	784.20	388.00	594.83	4.75
Protection of persons and property,	252.80	107.75	—	133.20
Health and sanitation,	38.00	—	—	—
Highways,	7.00	102.87	—	31.85
Charities,	608.18	3,514.29	550.80	363.84
Soldiers' benefits,	807.00	1,548.00	1,300.00	1,992.00
Education,	540.67	1,044.33	16.00	357.70
Libraries,	176.30	—	18.83	—
Recreation,	27.20	—	—	—
Unclassified,	—	16.00	17.10	168.50
<i>Public service enterprises,</i>	<i>16,577.14</i>	<i>5,465.72</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	16,577.14	5,465.72	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>672.16</i>	<i>463.72</i>	<i>—</i>
<i>Interest,</i>	<i>562.70</i>	<i>679.84</i>	<i>1,066.91</i>	<i>1,162.48</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	50.71	471.15	384.40	1,016.20
All other,	511.99	208.69	681.51	146.28
NON-REVENUE.	\$61,484.04	\$20,139.70	\$15,932.35	\$69,336.93
Offsets to outlays,	2,580.00	—	—	214.31
<i>Departmental,</i>	<i>2,580.00</i>	<i>—</i>	<i>—</i>	<i>214.31</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	48,021.30	8,000.00	5,700.00	44,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>8,000.00</i>	<i>700.00</i>	<i>19,000.00</i>
<i>Loans, public service enterprises,</i>	<i>8,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>40,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>21.30</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	76.27	1,408.29	994.06	1,829.57
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	76.27	1,408.29	994.06	1,829.57
Refunds,	81.18	1,783.05	230.40	2,013.66
Agency, trust, and investment,	10,725.29	8,948.36	9,007.89	21,279.39
<i>Taxes and licenses for State,</i>	<i>6,435.00</i>	<i>5,892.46</i>	<i>5,361.47</i>	<i>8,789.81</i>
<i>Taxes for county,</i>	<i>3,247.42</i>	<i>1,855.90</i>	<i>2,416.00</i>	<i>7,774.04</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,115.54</i>
<i>Sinking and other permanent funds,</i>	<i>1,042.87</i>	<i>1,200.00</i>	<i>730.42</i>	<i>3,600.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$104,701.02	\$56,666.52	\$53,106.20	\$88,549.41
Premiums,	21.30	—	—	—
Municipal indebtedness,	48,000.00	8,000.00	5,700.00	44,000.00
Transfers and refunds,	157.45	3,191.34	1,224.46	3,843.23
Agency, trust, and investment,	10,725.29	8,948.36	9,007.89	21,279.39
Total receipts,	\$163,605.06	\$76,806.22	\$69,038.55	\$157,672.03
<i>Balance on hand, including funds,</i>	<i>4,909.29</i>	<i>7,644.15</i>	<i>10,890.66</i>	<i>7,363.24</i>
GRAND TOTAL,	\$168,514.35	\$84,450.37	\$79,929.21	\$165,035.27

Graded According to Population of 1910 — Continued.

GROUP 2.

PAYMENTS.	Walpole POPULATION 4,892	Monson POPULATION 4,758	Millbury POPULATION 4,740	Barnstable POPULATION 4,676
Maintenance,	\$72,371.64	\$41,972.77	\$52,010.23	\$64,178.06
<i>Departmental,</i>	<i>64,219.46</i>	<i>38,850.50</i>	<i>50,864.01</i>	<i>63,447.61</i>
General government,	6,259.34	2,841.43	7,735.88	5,856.99
Protection of persons and property,	7,495.59	2,818.02	5,258.06	2,151.93
Health and sanitation,	1,194.88	387.97	565.55	1,415.87
Highways,	11,329.98	8,053.44	9,889.13	12,023.00
Charities,	2,703.62	4,768.29	3,759.18	6,148.43
Soldiers' benefits,	776.00	1,370.00	1,656.75	2,547.90
Education,	30,352.46	17,936.56	20,377.17	32,801.46
Libraries,	3,009.48	300.00	727.54	—
Recreation,	628.97	100.00	560.35	202.08
Unclassified,	469.14	274.79	334.40	299.95
<i>Public service enterprises,</i>	<i>8,152.18</i>	<i>1,965.66</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	8,152.18	1,965.66	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>1,156.61</i>	<i>1,146.22</i>	<i>715.45</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15.00</i>
Interest,	7,248.49	1,440.00	1,061.40	4,948.55
<i>Loans, general purposes,</i>	<i>3,712.49</i>	<i>—</i>	<i>1,061.40</i>	<i>4,948.55</i>
<i>Loans, public service enterprises,</i>	<i>3,536.00</i>	<i>1,440.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	10,567.87	18,658.15	3,214.39	21,030.18
<i>Departmental,</i>	<i>3,222.26</i>	<i>16,624.18</i>	<i>3,214.39</i>	<i>21,030.18</i>
General government,	—	—	554.18	—
Protection of persons and property,	125.00	—	258.30	—
Health and sanitation,	474.22	—	—	—
Highways,	689.06	374.71	2,401.91	21,030.18
Charities,	—	—	—	—
Education,	551.55	15,537.47	—	—
Libraries,	—	—	—	—
Recreation,	1,382.43	—	—	—
Unclassified,	—	712.00	—	—
<i>Public service enterprises,</i>	<i>7,345.61</i>	<i>2,033.97</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	7,345.61	2,033.97	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	65,100.00	2,000.00	3,850.00	44,171.62
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>15,100.00</i>	<i>2,000.00</i>	<i>3,850.00</i>	<i>19,171.62</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>50,000.00</i>	<i>—</i>	<i>5,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	76.27	1,408.29	994.06	1,829.57
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>76.27</i>	<i>1,408.29</i>	<i>994.06</i>	<i>1,829.57</i>
Refunds,	81.18	1,783.05	230.40	2,013.66
Agency, trust, and investment,	10,748.62	8,958.36	9,007.89	18,571.87
<i>Taxes and licenses for State,</i>	<i>6,435.00</i>	<i>5,892.46</i>	<i>5,861.47</i>	<i>8,789.81</i>
<i>Taxes for county,</i>	<i>3,247.42</i>	<i>1,855.90</i>	<i>2,416.00</i>	<i>7,774.04</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,066.20</i>	<i>1,210.00</i>	<i>730.42</i>	<i>2,008.02</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$79,620.13	\$43,412.77	\$53,071.63	\$69,126.61
Permanent debt (except from sinking funds),	15,100.00	2,000.00	3,850.00	19,171.62
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	10,567.87	18,658.15	3,214.39	21,030.18
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	50,000.00	—	5,000.00	25,000.00
Transfers (except to sinking funds) and refunds,	157.45	3,191.34	1,224.46	3,843.23
Agency, trust, and investment,	10,748.62	8,958.36	9,007.89	18,571.87
Total payments,	\$166,194.07	\$76,220.62	\$75,368.37	\$156,743.51
Balance on hand, including funds,	2,320.28	8,229.75	4,560.84	8,291.76
GRAND TOTAL,	\$168,514.35	\$84,450.37	\$79,929.21	\$165,035.27

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 3.

RECEIPTS.	Dartmouth POPULATION 4,378	Randolph POPULATION 4,301	Dudley POPULATION 4,267	Lee POPULATION 4,106
REVENUE.	\$78,331.28	\$77,080.80	\$41,389.86	\$53,576.61
General,	69,361.94	53,842.42	38,027.63	49,665.81
<i>Taxes,</i>	<i>68,020.41</i>	<i>51,680.27</i>	<i>32,942.58</i>	<i>44,030.73</i>
Property and poll,	51,435.55	44,539.59	24,990.12	42,189.22
Corporation, bank, etc.,	16,584.86	7,140.68	7,952.46	1,841.51
<i>Licenses and permits,</i>	<i>99.00</i>	<i>9.00</i>	<i>2,940.60</i>	<i>3,010.25</i>
<i>Fines and forfeits,</i>	<i>48.10</i>	<i>284.18</i>	<i>169.63</i>	<i>634.39</i>
<i>Grants and gifts,</i>	<i>1,194.43</i>	<i>1,863.97</i>	<i>1,984.92</i>	<i>1,990.44</i>
For expenses,	1,194.43	1,863.97	1,984.92	1,990.44
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	8,969.34	23,238.38	3,362.23	4,010.80
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>92.12</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	92.12
<i>Privileges,</i>	<i>2,735.20</i>	<i>1,478.39</i>	<i>—</i>	<i>1,033.31</i>
<i>Departmental,</i>	<i>6,613.58</i>	<i>7,689.06</i>	<i>661.67</i>	<i>2,692.16</i>
General government,	14.20	.60	—	582.00
Protection of persons and property,	34.00	15.50	6.09	51.99
Health and sanitation,	—	—	—	—
Highways,	611.30	489.00	61.80	12.10
Charities,	3,061.80	1,839.86	256.98	—
Soldiers' benefits,	1,068.00	4,885.50	223.50	1,579.00
Education,	759.28	358.60	95.50	466.57
Libraries,	—	—	17.80	—
Recreation,	—	—	—	—
Unclassified,	65.00	—	—	.50
<i>Public service enterprises,</i>	<i>—</i>	<i>9,275.36</i>	<i>1,925.41</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	9,275.36	1,925.41	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>12.00</i>	<i>108.00</i>
<i>Interest,</i>	<i>620.66</i>	<i>4,895.57</i>	<i>763.15</i>	<i>85.21</i>
On sinking funds,	—	2,475.91	—	—
On trust and investment funds,	80.80	924.02	9.56	55.75
All other,	539.76	1,495.64	753.59	29.46
NON-REVENUE.	\$50,927.63	\$61,990.85	\$11,335.22	\$22,013.53
Offsets to outlays,	—	554.24	1,823.07	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>554.24</i>	<i>1,823.07</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	37,500.00	46,600.00	3,000.00	9,000.00
<i>Loans, general purposes,</i>	<i>17,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,600.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>45,000.00</i>	<i>3,000.00</i>	<i>9,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,854.66	5,673.30	893.15	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	1,854.66	5,673.30	893.15	—
Refunds,	22.35	1,049.70	118.00	2,737.75
Agency, trust, and investment,	11,550.62	8,213.61	5,501.00	10,275.78
<i>Taxes and licenses for State,</i>	<i>5,885.00</i>	<i>3,465.00</i>	<i>3,725.00</i>	<i>6,705.46</i>
<i>Taxes for county,</i>	<i>5,423.66</i>	<i>1,748.61</i>	<i>1,776.00</i>	<i>3,662.32</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>241.96</i>	<i>3,000.00</i>	<i>—</i>	<i>8.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$78,331.28	\$77,635.04	\$43,212.93	\$53,576.61
Premiums,	—	—	—	—
Municipal indebtedness,	37,500.00	46,600.00	3,000.00	9,000.00
Transfers and refunds,	1,877.01	6,623.00	1,011.15	2,737.75
Agency, trust, and investment,	11,550.62	8,213.61	5,501.00	10,275.78
Total receipts,	\$129,258.91	\$139,071.65	\$52,726.08	\$75,590.14
Balance on hand, including funds,	13,317.87	8,205.53	34,532.32	4,814.47
GRAND TOTAL,	\$142,576.78	\$147,277.18	\$87,257.40	\$80,404.61

Graded According to Population of 1910 — Continued.

GROUP 3.

PAYMENTS.	Dartmouth POPULATION 4,378	Randolph POPULATION 4,301	Dudley POPULATION 4,267	Lee POPULATION 4,106
Maintenance,	\$57,308.91	\$55,005.87	\$28,385.03	\$40,343.28
<i>Departmental,</i>	<i>57,308.91</i>	<i>50,284.48</i>	<i>27,603.34</i>	<i>39,925.31</i>
General government,	5,348.44	3,260.61	2,395.83	4,377.27
Protection of persons and property,	1,381.28	5,367.59	816.82	1,161.76
Health and sanitation,	704.45	371.15	242.00	522.36
Highways,	14,812.70	10,355.71	6,649.44	7,245.44
Charities,	7,441.04	6,564.79	2,686.79	5,092.45
Soldiers' benefits,	1,489.60	5,743.25	397.70	1,690.50
Education,	25,181.03	17,729.71	13,674.21	17,120.47
Libraries,	745.66	100.00	543.23	1,712.81
Recreation,	50.00	150.00	—	297.56
Unclassified,	154.71	641.67	197.32	704.69
<i>Public service enterprises,</i>	<i>—</i>	<i>4,701.39</i>	<i>631.23</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	4,701.39	631.23	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>150.46</i>	<i>417.97</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>20.00</i>	<i>—</i>	<i>—</i>
Interest,	2,655.28	8,986.85	3,630.94	1,516.45
<i>Loans, general purposes,</i>	<i>2,655.28</i>	<i>4,626.85</i>	<i>93.34</i>	<i>1,516.45</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>4,360.00</i>	<i>3,500.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>37.60</i>	<i>—</i>
Outlays,	23,112.02	3,182.42	14,508.98	9,078.46
<i>Departmental,</i>	<i>23,112.02</i>	<i>856.11</i>	<i>389.13</i>	<i>9,078.46</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	37.00	1,529.60
Health and sanitation,	—	—	—	—
Highways,	22,165.52	249.60	217.13	7,084.16
Charities,	946.50	—	—	—
Education,	—	606.51	135.00	464.70
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,326.31</i>	<i>14,119.85</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	2,326.31	14,119.85	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	29,500.00	50,130.00	5,940.00	9,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>9,500.00</i>	<i>4,130.00</i>	<i>2,940.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>46,000.00</i>	<i>3,000.00</i>	<i>9,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,854.66	5,573.30	893.15	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,854.66</i>	<i>3,073.30</i>	<i>893.15</i>	<i>—</i>
Refunds,	22.35	1,049.70	118.00	2,737.75
Agency, trust, and investment,	11,550.62	6,964.47	5,508.06	10,275.78
<i>Taxes and licenses for State,</i>	<i>5,885.00</i>	<i>8,465.00</i>	<i>3,725.00</i>	<i>6,705.46</i>
<i>Taxes for county,</i>	<i>5,423.66</i>	<i>1,748.61</i>	<i>1,776.00</i>	<i>3,562.32</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>241.96</i>	<i>1,750.86</i>	<i>7.06</i>	<i>8.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$59,964.19	\$63,992.72	\$32,015.97	\$41,859.73
Permanent debt (except from sinking funds),	9,500.00	4,130.00	2,940.00	—
Sinking fund requirements from revenue,	—	2,500.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	23,112.02	3,182.42	14,508.98	9,078.46
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	20,000.00	46,000.00	3,000.00	9,000.00
Transfers (except to sinking funds) and refunds,	1,877.01	4,123.00	1,011.15	2,737.75
Agency, trust, and investment,	11,550.62	6,964.47	5,508.06	10,275.78
Total payments,	\$126,003.84	\$130,892.61	\$58,984.16	\$72,951.72
Balance on hand, including funds,	16,572.94	16,384.57	28,273.24	7,452.89
GRAND TOTAL,	\$142,576.78	\$147,277.18	\$87,257.40	\$80,404.61

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 4.

RECEIPTS.	Wareham Population 4,102	Foxborough Population 3,863	Templeton Population 3,756	Tewksbury Population 3,750
REVENUE.	\$84,854.14	\$56,429.11	\$45,953.32	\$31,190.42
General,	79,156.13	51,468.70	38,891.57	23,524.00
<i>Taxes,</i>	<i>77,833.66</i>	<i>48,918.54</i>	<i>36,366.02</i>	<i>20,446.41</i>
Property and poll,	71,450.68	47,955.85	33,074.89	17,946.68
Corporation, bank, etc.,	6,382.98	962.69	3,291.13	2,499.73
<i>Licenses and permits,</i>	<i>140.00</i>	<i>37.00</i>	<i>102.25</i>	<i>4.50</i>
<i>Fines and forfeits,</i>	<i>343.47</i>	<i>191.00</i>	<i>77.91</i>	<i>14.51</i>
<i>Grants and gifts,</i>	<i>839.00</i>	<i>2,297.69</i>	<i>2,081.17</i>	<i>3,058.58</i>
For expenses,	839.00	2,297.69	2,081.17	2,884.58
For outlays,	—	—	—	174.00
<i>All other,</i>	<i>—</i>	<i>24.47</i>	<i>264.22</i>	<i>—</i>
Commercial,	5,698.01	4,960.41	7,061.75	7,666.42
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>294.58</i>
To meet expenses,	—	—	—	294.58
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>439.45</i>	<i>278.80</i>	<i>—</i>	<i>1,506.73</i>
<i>Departmental,</i>	<i>4,228.50</i>	<i>4,237.28</i>	<i>2,075.05</i>	<i>5,518.30</i>
General government,	—	2.56	75.00	10.88
Protection of persons and property,	—	258.70	—	1,569.99
Health and sanitation,	5.00	2.00	3.00	—
Highways,	230.30	41.20	478.05	111.00
Charities,	268.00	2,154.48	—	3,309.87
Soldiers' benefits,	3,566.00	1,539.00	884.00	267.00
Education,	159.50	205.44	540.00	238.56
Libraries,	—	33.90	95.00	11.00
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>473.83</i>	<i>—</i>	<i>4,353.36</i>	<i>—</i>
Electric light,	—	—	4,353.36	—
Water,	—	—	—	—
All other,	473.83	—	—	—
<i>Cemeteries,</i>	<i>97.92</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>453.01</i>	<i>444.33</i>	<i>633.34</i>	<i>346.81</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	100.68	53.97	379.58	—
All other,	357.33	390.36	253.76	346.81
NON-REVENUE.	\$36,867.93	\$58,570.23	\$22,940.47	\$12,927.36
Offsets to outlays,	—	80.60	2,000.00	—
<i>Departmental,</i>	<i>—</i>	<i>80.60</i>	<i>2,000.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	17,500.00	49,075.64	15,000.00	9,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>3,000.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>17,500.00</i>	<i>49,075.64</i>	<i>12,000.00</i>	<i>9,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	5,656.67	1,614.69	311.82	35.43
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>5,656.67</i>	<i>1,614.69</i>	<i>311.82</i>	<i>35.43</i>
Refunds,	154.85	2,050.19	586.40	538.74
Agency, trust, and investment,	13,556.41	5,749.11	4,742.25	3,353.19
<i>Taxes and licenses for State,</i>	<i>7,401.43</i>	<i>3,533.99</i>	<i>2,805.25</i>	<i>1,980.00</i>
<i>Taxes for county,</i>	<i>6,954.98</i>	<i>1,693.10</i>	<i>1,812.00</i>	<i>1,373.19</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>200.00</i>	<i>522.02</i>	<i>125.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$84,854.14	\$56,509.71	\$47,953.32	\$31,190.42
Premiums,	—	—	—	—
Municipal indebtedness,	17,500.00	49,075.64	15,000.00	9,000.00
Transfers and refunds,	5,811.52	3,664.88	1,198.22	574.17
Agency, trust, and investment,	13,556.41	5,749.11	4,742.25	3,353.19
Total receipts,	\$121,722.07	\$114,999.34	\$68,893.79	\$44,117.78
Balance on hand, including funds,	9,859.20	5,777.64	3,570.86	1,542.67
GRAND TOTAL,	\$131,581.27	\$120,776.98	\$72,464.65	\$45,660.45

¹ Includes \$1,075.64 of guarantee deposit used.

Graded According to Population of 1910 — Continued.

GROUP 4.

PAYMENTS.	Wareham POPULATION 4,102	Foxborough POPULATION 3,863	Templeton POPULATION 3,756	Tewksbury POPULATION 3,750
Maintenance,	\$57,570.18	\$44,351.50	\$34,806.59	\$26,184.63
<i>Departmental,</i>	<i>56,160.28</i>	<i>44,343.50</i>	<i>29,221.96</i>	<i>26,174.63</i>
General government,	5,779.56	3,575.44	2,435.39	1,976.99
Protection of persons and property,	4,173.25	6,784.96	4,226.45	3,682.75
Health and sanitation,	989.09	573.42	302.69	332.06
Highways,	11,341.36	6,893.16	4,224.28	5,484.34
Charities,	5,056.67	4,929.18	1,563.65	3,854.01
Soldiers' benefits,	5,154.04	1,662.00	1,278.75	275.00
Education,	22,112.11	16,675.86	13,594.92	9,704.17
Libraries,	546.75	920.35	965.58	517.51
Recreation,	677.45	174.35	225.00	153.30
Unclassified,	330.00	2,154.78	405.25	194.50
<i>Public service enterprises,</i>	<i>73.37</i>	<i>—</i>	<i>4,892.48</i>	<i>—</i>
Electric light,	—	—	4,892.48	—
Water,	—	—	—	—
All other,	73.37	—	—	—
<i>Cemeteries,</i>	<i>1,336.53</i>	<i>8.00</i>	<i>692.15</i>	<i>10.00</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,008.64	1,410.22	1,762.80	543.78
<i>Loans, general purposes,</i>	<i>2,008.64</i>	<i>1,410.22</i>	<i>880.41</i>	<i>543.78</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>882.39</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	9,602.95	729.45	6,952.50	3,636.85
<i>Departmental,</i>	<i>9,602.95</i>	<i>679.45</i>	<i>6,129.70</i>	<i>3,636.85</i>
General government,	—	—	56.05	—
Protection of persons and property,	—	223.50	2,386.76	382.83
Health and sanitation,	270.00	100.35	400.00	—
Highways,	8,830.84	355.60	3,286.89	3,095.52
Charities,	502.11	—	—	158.50
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>822.80</i>	<i>—</i>
Electric light,	—	—	822.80	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>50.00</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	22,761.09	50,000.00	16,616.67	10,100.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,261.09</i>	<i>10,000.00</i>	<i>4,616.67</i>	<i>1,100.00</i>
<i>Bonds refunded, current year,</i>	<i>17,500.00</i>	<i>50,000.00</i>	<i>12,000.00</i>	<i>9,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	6,156.67	1,614.69	311.82	35.43
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>6,156.67</i>	<i>1,614.69</i>	<i>311.82</i>	<i>35.43</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	154.85	2,050.19	886.40	538.74
Agency, trust, and investment,	13,584.59	6,724.95	4,758.00	3,353.19
<i>Taxes and licenses for State,</i>	<i>7,401.43</i>	<i>3,533.99</i>	<i>2,805.25</i>	<i>1,980.00</i>
<i>Taxes for county,</i>	<i>5,954.98</i>	<i>1,693.10</i>	<i>1,812.00</i>	<i>1,373.19</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>228.18</i>	<i>1,497.86</i>	<i>140.75</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$59,578.82	\$45,761.72	\$36,569.39	\$26,728.41
Permanent debt (except from sinking funds),	5,261.09	10,000.00	4,616.67	1,100.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	9,602.95	729.45	6,952.50	3,636.85
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	17,500.00	50,000.00	12,000.00	9,000.00
Transfers (except to sinking funds) and refunds,	6,311.52	3,664.88	1,198.22	574.17
Agency, trust, and investment,	13,584.59	6,724.95	4,758.00	3,353.19
Total payments,	\$111,838.97	\$116,881.00	\$66,094.78	\$44,392.62
Balance on hand, including funds,	19,742.30	3,895.98	6,369.87	1,267.83
GRAND TOTAL,	\$131,581.27	\$120,776.98	\$72,464.65	\$45,660.45

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 5.

RECEIPTS.	Williamstown POPULATION 3,708	Dalton POPULATION 3,568	Agawam POPULATION 3,501	Medfield POPULATION 3,466
REVENUE.	\$69,690.79	\$62,901.49	\$46,736.74	\$34,153.79
General,	63,804.76	58,010.57	39,486.36	25,885.85
<i>Taxes,</i>	<i>59,148.25</i>	<i>57,582.14</i>	<i>34,822.53</i>	<i>23,589.16</i>
Property and poll,	57,706.86	44,091.03	27,822.11	19,234.48
Corporation, bank, etc.,	1,441.39	13,491.11	7,000.42	4,354.68
<i>Licenses and permits,</i>	<i>51.00</i>		<i>1,997.50</i>	<i>18.00</i>
<i>Fines and forfeits,</i>	<i>338.59</i>	<i>38.90</i>	<i>158.85</i>	<i>260.00</i>
<i>Grants and gifts,</i>	<i>4,266.92</i>	<i>395.13</i>	<i>2,507.43</i>	<i>2,028.69</i>
For expenses,	407.40	395.13	2,507.48	2,028.69
For outlays,	3,859.52	—	—	—
All other,	—	—	—	—
Commercial,	5,886.03	4,890.92	7,250.38	8,267.94
<i>Special assessments,</i>	<i>1,519.81</i>	—	<i>40.00</i>	<i>1,624.78</i>
To meet expenses,	1,519.81	—	—	1,624.78
To meet outlays,	—	—	40.00	—
<i>Privileges,</i>	<i>662.80</i>	<i>631.35</i>	<i>3,002.87</i>	<i>78.28</i>
<i>Departmental,</i>	<i>2,586.10</i>	<i>3,633.98</i>	<i>1,359.33</i>	<i>5,594.22</i>
General government,	—	658.01	73.75	934.40
Protection of persons and property,	30.00	68.12	—	71.57
Health and sanitation,	83.24	—	—	—
Highways,	23.90	—	27.21	278.00
Charities,	98.57	417.97	691.58	3,505.17
Soldiers' benefits,	1,697.00	1,781.00	430.00	658.00
Education,	602.71	691.84	12.00	147.08
Libraries,	50.68	67.04	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	124.79	—
<i>Public service enterprises,</i>			<i>1,317.79</i>	
Electric light,	—	—	—	—
Water,	—	—	1,317.79	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,117.32</i>	<i>357.32</i>	—	<i>281.00</i>
<i>Interest,</i>		<i>218.27</i>	<i>1,530.39</i>	<i>689.66</i>
On sinking funds,	—	—	754.98	—
On trust and investment funds,	—	200.00	283.31	514.04
All other,	—	18.27	492.10	175.62
NON-REVENUE.	\$86,390.71	\$30,214.13	\$16,958.42	\$38,787.57
Offsets to outlays,	50.00	520.00	901.70	3,947.40
<i>Departmental,</i>	<i>50.00</i>	<i>520.00</i>		<i>3,947.40</i>
<i>Public service enterprises,</i>	—	—	901.70	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	32,002.55	15,000.00	10,000.00	6,000.00
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>32,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>	<i>6,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>2.55</i>	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	40,139.43	1,086.39	408.00	23,208.87
<i>From sinking funds,</i>	—	—	—	—
All other,	40,139.43	1,086.39	408.00	23,208.87
Refunds,	3,650.21	891.64	26.40	9.02
Agency, trust, and investment,	10,548.52	12,716.10	5,622.32	5,622.28
<i>Taxes and licenses for State,</i>	<i>5,402.95</i>	<i>6,270.00</i>	<i>3,675.00</i>	<i>2,640.00</i>
<i>Taxes for county,</i>	<i>5,145.57</i>	<i>6,446.10</i>	<i>1,822.76</i>	<i>1,332.28</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	<i>124.56</i>	<i>1,650.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$69,740.79	\$63,421.49	\$47,638.44	\$38,101.19
Premiums,	—	—	—	—
Municipal indebtedness,	32,002.55	15,000.00	10,000.00	6,000.00
Transfers and refunds,	43,789.64	1,978.03	434.40	23,217.89
Agency, trust, and investment,	10,548.52	12,716.10	5,622.32	5,622.28
Total receipts,	\$156,081.50	\$93,115.62	\$63,695.16	\$72,941.36
Balance on hand, including funds,	7,178.69	10,143.67	5,020.86	3,251.05
GRAND TOTAL,	\$163,260.19	\$103,259.19	\$68,716.02	\$76,192.41

Graded According to Population of 1910 — Continued.

GROUP 5.

PAYMENTS.	Williamstown POPULATION 3,708	Dalton POPULATION 3,568	Agawam POPULATION 3,501	Medfield POPULATION 3,466
Maintenance,	\$47,863.14	\$45,914.93	\$31,274.54	\$28,032.03
<i>Departmental,</i>	<i>46,097.91</i>	<i>44,692.22</i>	<i>29,428.52</i>	<i>26,711.07</i>
General government,	3,455.49	5,298.26	2,444.96	2,883.85
Protection of persons and property,	822.33	3,421.04	1,929.64	3,044.26
Health and sanitation,	1,847.41	569.78	232.49	553.89
Highways,	9,537.86	8,434.35	9,785.27	6,400.95
Charities,	3,473.28	2,338.45	2,331.45	3,364.56
Soldiers' benefits,	1,876.15	1,651.00	492.00	750.00
Education,	23,409.90	21,074.55	11,296.79	9,030.83
Libraries,	1,318.54	1,262.04	528.82	415.55
Recreation,	150.00	100.00	100.00	82.66
Unclassified,	206.95	542.75	287.10	184.52
<i>Public service enterprises,</i>			<i>1,814.81</i>	
Electric light,	—	—	—	—
Water,	—	—	1,814.81	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,765.23</i>	<i>1,222.71</i>	<i>21.21</i>	<i>1,320.96</i>
<i>Administration of invested funds,</i>			<i>10.00</i>	
Interest,	2,523.43	145.56	2,150.50	870.42
<i>Loans, general purposes,</i>	<i>2,505.97</i>	<i>145.55</i>	<i>1,550.60</i>	<i>870.42</i>
<i>Loans, public service enterprises,</i>			<i>600.00</i>	
<i>Loans, cemeteries,</i>	<i>17.46</i>			
Outlays,	10,364.66	12,547.12	6,695.71	699.15
<i>Departmental,</i>	<i>10,364.66</i>	<i>12,547.12</i>	<i>6,695.71</i>	<i>699.15</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	1,373.37	4,457.18	233.17	—
Highways,	8,651.69	7,801.33	3,462.28	699.15
Charities,	—	—	—	—
Education,	339.60	—	2,118.25	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>			<i>882.01</i>	
Electric light,	—	—	—	—
Water,	—	—	882.01	—
All other,	—	—	—	—
<i>Cemeteries,</i>		<i>288.61</i>		
Municipal indebtedness,	42,160.51	15,000.00	14,000.00	9,066.66
<i>From sinking funds,</i>				
<i>From revenue and other sources,</i>	<i>10,078.70</i>		<i>4,000.00</i>	<i>3,066.66</i>
<i>Bonds refunded, current year,</i>				
<i>Temporary loans (including tax loans),</i>	<i>32,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>	<i>6,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>81.81</i>			
Transfers,	40,139.43	1,086.39	408.00	23,208.87
<i>To sinking funds from revenue,</i>			<i>400.00</i>	
<i>To sinking funds from premiums,</i>				
<i>All other,</i>	<i>40,139.43</i>	<i>1,086.39</i>	<i>8.00</i>	<i>23,208.87</i>
Refunds,	3,650.21	891.64	26.40	9.02
Agency, trust, and investment,	10,548.52	12,716.10	6,757.85	5,000.52
<i>Taxes and licenses for State,</i>	<i>5,402.95</i>	<i>6,270.00</i>	<i>3,675.00</i>	<i>2,640.00</i>
<i>Taxes for county,</i>	<i>5,145.57</i>	<i>6,446.10</i>	<i>1,822.76</i>	<i>1,532.23</i>
<i>Expenditures for grade crossings,</i>				
<i>Sinking and other permanent funds,</i>			<i>1,260.09</i>	<i>1,028.24</i>
<i>All other,</i>				
RECAPITULATION.				
Maintenance and interest,	\$50,386.57	\$46,060.48	\$33,425.04	\$28,902.45
Permanent debt (except from sinking funds),	10,078.70	—	4,000.00	3,066.66
Sinking fund requirements from revenue,	—	—	400.00	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	10,364.66	12,547.12	6,695.71	699.15
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	32,081.81	15,000.00	10,000.00	6,000.00
Transfers (except to sinking funds) and				
refunds,	43,789.64	1,978.03	34.40	23,217.89
Agency, trust, and investment,	10,548.52	12,716.10	6,757.85	5,000.52
Total payments,	\$157,249.90	\$88,301.73	\$61,313.00	\$66,886.67
Balance on hand, including funds,	6,010.29	14,957.46	7,403.02	9,305.74
GRAND TOTAL,	\$163,260.19	\$103,259.19	\$68,716.02	\$76,192.41

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 6.

RECEIPTS.	Dracut POPULATION 3,461	East Bridgewater POPULATION 3,363	Oxford POPULATION 3,361	Falmouth POPULATION 3,144
REVENUE.	\$42,939.49	\$55,605.68	\$45,733.91	\$117,726.23
General,	38,297.35	47,463.70	40,781.11	87,718.82
<i>Taxes,</i>	<i>34,531.60</i>	<i>40,593.64</i>	<i>35,523.96</i>	<i>86,956.82</i>
Property and poll,	31,459.28	35,586.69	32,560.54	70,858.53
Corporation, bank, etc.,	2,872.32	5,006.85	2,963.42	16,098.29
<i>Licenses and permits,</i>	<i>11.00</i>	<i>59.00</i>	<i>2,009.60</i>	<i>131.50</i>
<i>Fines and forfeits,</i>	<i>103.10</i>	<i>43.01</i>	<i>97.89</i>	<i>19.43</i>
<i>Grants and gifts,</i>	<i>3,851.65</i>	<i>6,768.15</i>	<i>3,149.76</i>	<i>611.07</i>
For expenses,	2,351.65	1,818.15	2,349.76	611.07
For outlays,	1,500.00	4,950.00	800.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	4,642.14	8,141.98	4,952.80	30,007.41
<i>Special assessments,</i>	<i>272.10</i>	<i>164.96</i>	<i>—</i>	<i>5,217.77</i>
To meet expenses,	272.10	164.96	—	199.83
To meet outlays,	—	—	—	5,017.94
<i>Privileges,</i>	<i>1,877.17</i>	<i>1,134.40</i>	<i>629.21</i>	<i>—</i>
<i>Departmental,</i>	<i>1,529.67</i>	<i>6,764.37</i>	<i>2,269.21</i>	<i>2,192.15</i>
General government,	—	172.00	330.00	294.00
Protection of persons and property,	766.48	434.53	31.42	62.29
Health and sanitation,	—	28.25	—	—
Highways,	73.95	512.82	23.12	233.45
Charities,	—	946.25	587.82	456.91
Soldiers' benefits,	574.00	2,870.00	936.00	973.00
Education,	112.24	468.09	300.50	60.00
Libraries,	3.00	68.43	60.35	107.50
Recreation,	—	—	—	—
Unclassified,	—	264.00	—	5.00
<i>Public service enterprises,</i>	<i>343.36</i>	<i>75.00</i>	<i>—</i>	<i>20,898.67</i>
Electric light,	—	—	—	—
Water,	—	75.00	—	20,898.67
All other,	343.36	—	—	—
<i>Cemeteries,</i>	<i>5.00</i>	<i>—</i>	<i>736.40</i>	<i>—</i>
<i>Interest,</i>	<i>614.84</i>	<i>1,003.25</i>	<i>1,317.98</i>	<i>1,698.82</i>
On sinking funds,	—	—	—	165.47
On trust and investment funds,	130.68	427.59	765.24	1,257.81
All other,	484.16	575.66	552.74	275.54
NON-REVENUE.	\$34,485.25	\$60,307.27	\$28,043.03	\$146,566.06
Offsets to outlays,	—	154.99	1,600.00	—
<i>Departmental,</i>	<i>—</i>	<i>153.99</i>	<i>1,600.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>1.00</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	27,000.00	51,508.41	20,000.00	25,355.00
<i>Loans, general purposes,</i>	<i>2,000.00</i>	<i>12,000.00</i>	<i>—</i>	<i>355.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>7,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>25,000.00</i>	<i>32,500.00</i>	<i>20,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>8.41</i>	<i>—</i>	<i>—</i>
Transfers,	421.22	1,328.63	42.23	95,562.05
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	421.22	1,328.63	42.23	95,562.05
Refunds,	1,289.08	888.84	81.30	621.06
Agency, trust, and investment,	5,774.95	6,426.40	6,319.50	25,027.95
<i>Taxes and licenses for State,</i>	<i>3,410.00</i>	<i>3,410.00</i>	<i>3,730.50</i>	<i>12,709.01</i>
<i>Taxes for county,</i>	<i>2,364.95</i>	<i>2,907.16</i>	<i>1,989.00</i>	<i>11,963.94</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>109.24</i>	<i>600.00</i>	<i>355.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$42,939.49	\$55,760.67	\$47,333.91	\$117,726.23
Premiums,	—	8.41	—	—
Municipal indebtedness,	27,000.00	51,500.00	20,000.00	25,355.00
Transfers and refunds,	1,710.30	2,217.47	123.53	96,183.11
Agency, trust, and investment,	5,774.95	6,426.40	6,319.50	25,027.95
Total receipts,	\$77,424.74	\$115,912.95	\$73,776.94	\$264,292.29
<i>Balance on hand, including funds,</i>	<i>485.27</i>	<i>6,701.22</i>	<i>3,477.90</i>	<i>34,742.86</i>
GRAND TOTAL,	\$77,910.01	\$122,614.17	\$77,254.84	\$299,035.15

Graded According to Population of 1910 — Continued.

GROUP 6.

PAYMENTS.	Dracut POPULATION 3,461	East Bridgewater POPULATION 3,363	Oxford POPULATION 3,361	Falmouth POPULATION 3,144
Maintenance,	\$43,674.60	\$42,513.95	\$38,852.98	\$84,132.31
<i>Departmental,</i>	<i>43,467.33</i>	<i>42,480.45</i>	<i>37,749.51</i>	<i>75,678.29</i>
General government,	5,855.15	2,330.99	2,898.96	7,415.33
Protection of persons and property,	6,706.25	5,854.59	3,508.26	8,140.13
Health and sanitation,	934.98	1,451.68	732.86	1,641.53
Highways,	7,213.32	8,054.90	5,605.05	20,622.24
Charities,	1,053.78	3,936.75	4,477.76	4,649.22
Soldiers' benefits,	652.00	3,802.10	1,272.50	1,216.00
Education,	20,281.33	15,537.06	17,511.95	27,752.86
Libraries,	430.63	1,162.23	1,332.47	3,095.88
Recreation,	—	104.00	125.00	752.01
Unclassified,	339.89	246.15	284.50	393.09
<i>Public service enterprises,</i>	<i>157.52</i>	<i>—</i>	<i>176.73</i>	<i>7,818.75</i>
Electric light,	—	—	—	—
Water,	—	—	—	7,297.53
All other,	157.52	—	176.73	521.22
<i>Cemeteries,</i>	<i>49.75</i>	<i>33.50</i>	<i>926.94</i>	<i>613.02</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>22.25</i>
Interest,	2,098.67	1,854.66	2,093.18	8,476.81
<i>Loans, general purposes,</i>	<i>2,098.67</i>	<i>1,854.66</i>	<i>2,093.18</i>	<i>1,879.31</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>6,597.50</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	9,226.63	24,063.64	41.34	17,028.46
<i>Departmental,</i>	<i>9,226.63</i>	<i>17,576.74</i>	<i>41.34</i>	<i>13,955.44</i>
General government,	—	—	—	1,776.34
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	7,533.46	—	250.00
Highways,	5,599.93	10,043.28	41.34	6,477.14
Charities,	—	—	—	—
Education,	3,626.65	—	—	4,059.33
Libraries,	—	—	—	—
Recreation,	—	—	—	1,392.63
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>6,486.90</i>	<i>—</i>	<i>3,073.02</i>
Electric light,	—	—	—	—
Water,	—	6,486.90	—	3,073.02
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	14,000.00	40,000.20	22,435.00	38,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,000.00</i>	<i>3,500.00</i>	<i>1,435.00</i>	<i>13,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>36,500.00</i>	<i>21,000.00</i>	<i>25,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>.20</i>	<i>—</i>	<i>—</i>
Transfers,	421.22	1,328.63	42.23	95,562.05
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,000.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>421.22</i>	<i>1,328.63</i>	<i>42.23</i>	<i>94,562.05</i>
Refunds,	1,289.08	888.84	81.30	621.06
Agency, trust, and investment,	5,774.95	6,322.62	6,319.50	25,935.45
<i>Taxes and licenses for State,</i>	<i>3,410.00</i>	<i>3,410.00</i>	<i>3,730.50</i>	<i>12,709.01</i>
<i>Taxes for county,</i>	<i>2,364.95</i>	<i>2,907.16</i>	<i>1,989.00</i>	<i>11,963.94</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>5.46</i>	<i>600.00</i>	<i>1,262.50</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$45,773.27	\$44,368.61	\$40,946.16	\$92,609.12
Permanent debt (except from sinking funds),	4,000.00	3,500.00	1,435.00	13,000.00
Sinking fund requirements from revenue,	—	—	—	1,000.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	9,226.63	24,063.64	41.34	17,028.46
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	36,500.20	21,000.00	25,000.00
Transfers (except to sinking funds) and refunds,	1,710.80	2,217.47	123.53	95,183.11
Agency, trust, and investment,	5,774.95	6,322.62	6,319.50	25,935.45
Total payments,	\$76,485.15	\$116,972.54	\$69,865.53	\$269,756.14
<i>Balance on hand, including funds,</i>	<i>1,424.86</i>	<i>5,641.63</i>	<i>7,389.31</i>	<i>29,279.01</i>
GRAND TOTAL,	\$77,910.01	\$122,614.17	\$77,254.84	\$299,035.15

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 7.

RECEIPTS.	North Brookfield POPULATION 3,075	Lenox POPULATION 3,060	Nantucket POPULATION 2,962	Westport POPULATION 2,928
REVENUE.	\$43,628.40	\$86,141.54	\$62,184.68	\$49,444.99
General,	29,719.54	82,231.82	57,072.81	45,135.24
<i>Taxes,</i>	<i>24,886.69</i>	<i>78,897.36</i>	<i>53,959.30</i>	<i>35,052.34</i>
Property and poll,	22,985.07	74,995.47	51,578.02	31,042.64
Corporation, bank, etc.,	1,901.62	3,901.89	2,381.28	4,009.70
<i>Licenses and permits,</i>	<i>2,740.75</i>	<i>1,641.50</i>	<i>1,118.60</i>	<i>15.00</i>
<i>Fines and forfeits,</i>	<i>21.08</i>	<i>487.23</i>	<i>281.19</i>	<i>115.00</i>
<i>Grants and gifts,</i>	<i>2,071.02</i>	<i>1,255.73</i>	<i>1,713.82</i>	<i>9,952.90</i>
For expenses,	2,071.02	255.73	1,713.82	2,381.02
For outlays,	—	1,000.00	—	7,571.88
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	13,908.86	3,859.72	5,111.77	4,309.75
<i>Special assessments,</i>	<i>—</i>	<i>194.88</i>	<i>640.00</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	194.88	640.00	—
<i>Privileges,</i>	<i>—</i>	<i>722.30</i>	<i>187.40</i>	<i>1,656.75</i>
<i>Departmental,</i>	<i>4,079.87</i>	<i>2,602.52</i>	<i>3,776.68</i>	<i>1,790.07</i>
General government,	949.31	1,853.00	—	—
Protection of persons and property,	28.05	15.94	1.00	36.00
Health and sanitation,	—	—	—	—
Highways,	—	109.58	7.00	31.45
Charities,	1,423.79	32.00	446.68	474.45
Soldiers' benefits,	1,165.00	82.00	2,952.00	571.00
Education,	417.74	500.00	—	657.17
Libraries,	69.98	—	—	—
Recreation,	—	10.00	350.00	—
Unclassified,	25.50	—	20.00	20.00
<i>Public service enterprises,</i>	<i>6,954.84</i>	<i>—</i>	<i>—</i>	<i>169.17</i>
Electric light,	—	—	—	—
Water,	6,954.84	—	—	—
All other,	—	—	—	169.17
<i>Cemeteries,</i>	<i>75.00</i>	<i>175.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>2,799.65</i>	<i>165.02</i>	<i>507.69</i>	<i>693.76</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,525.52	165.02	209.07	340.35
All other,	274.13	—	298.62	353.41
NON-REVENUE.	\$38,149.09	\$62,740.81	\$64,178.65	\$16,543.85
Offsets to outlays,	5,419.26	—	—	198.82
<i>Departmental,</i>	<i>5,154.56</i>	<i>—</i>	<i>—</i>	<i>198.82</i>
<i>Public service enterprises,</i>	<i>264.70</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	23,008.00	44,200.00	53,000.00	10,000.00
<i>Loans, general purposes,</i>	<i>7,000.00</i>	<i>14,200.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>16,000.00</i>	<i>30,000.00</i>	<i>53,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>8.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	4,106.00	450.00	753.73	109.54
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>4,106.00</i>	<i>450.00</i>	<i>753.73</i>	<i>109.54</i>
Refunds,	451.58	—	216.13	20.38
Agency, trust, and investment,	5,164.25	18,090.81	10,208.79	6,215.11
<i>Taxes and licenses for State,</i>	<i>3,430.25</i>	<i>9,413.92</i>	<i>5,783.79</i>	<i>2,805.00</i>
<i>Taxes for county,</i>	<i>1,634.00</i>	<i>8,651.35</i>	<i>4,000.00</i>	<i>2,585.11</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>25.54</i>	<i>425.00</i>	<i>825.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$49,047.66	\$86,141.54	\$62,184.58	\$49,643.81
Premiums,	8.00	—	—	—
Municipal indebtedness,	23,000.00	44,200.00	53,000.00	10,000.00
Transfers and refunds,	4,557.58	450.00	969.86	129.92
Agency, trust, and investment,	5,164.25	18,090.81	10,208.79	6,215.11
Total receipts,	\$81,777.49	\$148,882.35	\$126,363.23	\$65,988.84
Balance on hand, including funds,	2,694.16	22,929.74	6,643.77	10,462.90
GRAND TOTAL,	\$84,471.65	\$171,812.09	\$133,007.00	\$76,451.74

Graded According to Population of 1910 — Continued.

GROUP 7.

PAYMENTS.	North Brookfield Population 3,075	Lenox Population 3,060	Nantucket Population 2,962	Westport Population 2,928
Maintenance,	\$34,168.12	\$68,649.51	\$52,961.73	\$27,148.82
<i>Departmental,</i>	<i>30,254.66</i>	<i>67,647.29</i>	<i>52,853.27</i>	<i>26,392.71</i>
General government,	2,035.08	7,040.39	3,316.85	2,683.34
Protection of persons and property,	1,956.14	5,367.88	10,487.21	545.89
Health and sanitation,	978.69	5,499.36	2,417.10	706.01
Highways,	4,691.95	13,897.64	10,854.70	6,298.37
Charities,	4,410.72	2,788.86	4,907.86	2,491.24
Soldiers' benefits,	1,310.14	389.00	3,337.81	603.00
Education,	12,825.85	30,661.40	13,071.37	12,518.32
Libraries,	1,270.59	—	1,000.00	135.45
Recreation,	350.00	407.52	2,185.00	50.00
Unclassified,	425.50	1,595.24	1,275.37	361.09
<i>Public service enterprises,</i>	<i>3,594.94</i>	<i>—</i>	<i>—</i>	<i>242.72</i>
Electric light,	—	—	—	—
Water,	3,594.94	—	—	—
All other,	—	—	—	242.72
<i>Cemeteries,</i>	<i>318.52</i>	<i>1,002.22</i>	<i>108.46</i>	<i>513.39</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	2,854.00	5,513.94	2,153.49	1,639.33
<i>Loans, general purposes,</i>	<i>452.12</i>	<i>5,513.94</i>	<i>2,153.49</i>	<i>1,639.33</i>
<i>Loans, public service enterprises,</i>	<i>2,401.88</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	17,243.41	26,756.00	10,562.49	19,491.11
<i>Departmental,</i>	<i>16,940.67</i>	<i>26,756.00</i>	<i>10,562.49</i>	<i>19,491.11</i>
General government,	—	534.42	—	—
Protection of persons and property,	—	11,997.74	582.87	—
Health and sanitation,	3,184.92	—	585.06	—
Highways,	7,854.08	5,184.55	8,670.65	19,491.11
Charities,	—	—	415.41	—
Education,	5,901.67	9,039.29	308.50	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>302.74</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	302.74	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	17,000.00	45,000.00	47,199.50	15,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>5,000.00</i>	<i>15,000.00</i>	<i>6,866.66</i>	<i>5,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>12,000.00</i>	<i>30,000.00</i>	<i>40,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>332.84</i>	<i>—</i>
Transfers,	4,106.00	450.00	753.73	109.54
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>4,106.00</i>	<i>450.00</i>	<i>753.73</i>	<i>109.54</i>
Refunds,	451.53	—	216.13	20.33
Agency, trust, and investment,	5,243.77	18,166.33	10,309.40	6,215.11
<i>Taxes and licenses for State,</i>	<i>3,430.25</i>	<i>9,413.92</i>	<i>5,783.79</i>	<i>2,805.00</i>
<i>Taxes for county,</i>	<i>1,634.00</i>	<i>8,651.35</i>	<i>4,000.00</i>	<i>2,585.11</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>179.52</i>	<i>101.06</i>	<i>525.61</i>	<i>825.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$37,022.12	\$74,163.45	\$55,120.22	\$28,788.15
Permanent debt (except from sinking funds),	5,000.00	15,000.00	6,866.66	5,000.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	17,243.41	26,756.00	10,562.49	19,491.11
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	12,000.00	30,000.00	40,332.84	10,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	4,557.58	450.00	969.86	129.92
Agency, trust, and investment,	5,243.77	18,166.33	10,309.40	6,215.11
Total payments,	\$31,066.88	\$164,535.78	\$124,161.47	\$69,624.29
<i>Balance on hand, including funds,</i>	<i>3,404.77</i>	<i>7,276.31</i>	<i>8,845.53</i>	<i>6,827.45</i>
GRAND TOTAL,	\$34,471.65	\$171,812.09	\$133,007.00	\$76,451.74

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 8.

RECEIPTS.	Westford POPULATION 2,851	Somerset POPULATION 2,798	Ayer POPULATION 2,797	BillERICA POPULATION 2,789
REVENUE.	\$43,944.71	\$26,454.20	\$47,314.55	\$72,847.34
General,	37,014.79	21,947.02	36,298.96	60,050.71
<i>Taxes,</i>	<i>34,745.56</i>	<i>19,416.97</i>	<i>34,397.86</i>	<i>47,349.45</i>
Property and poll,	24,929.74	17,088.03	33,762.43	36,421.60
Corporation, bank, etc.,	9,815.82	2,328.94	634.93	10,927.85
<i>Licenses and permits,</i>	<i>5.00</i>	<i>268.50</i>	<i>19.50</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>66.82</i>	<i>120.40</i>	<i>170.35</i>	<i>71.00</i>
<i>Grants and gifts,</i>	<i>2,197.41</i>	<i>2,141.15</i>	<i>1,707.75</i>	<i>2,628.26</i>
For expenses,	2,197.41	2,141.15	1,707.75	1,805.39
For outlays,	—	—	—	822.87
All other,	—	—	4.00	—
Commercial,	6,929.92	4,607.18	11,015.59	22,796.63
<i>Special assessments,</i>	<i>328.66</i>	<i>91.00</i>	<i>33.33</i>	<i>181.81</i>
To meet expenses,	328.66	—	—	181.81
To meet outlays,	—	91.00	33.33	—
<i>Privileges,</i>	<i>145.08</i>	<i>1,816.59</i>	<i>367.39</i>	<i>3,484.04</i>
<i>Departmental,</i>	<i>5,988.86</i>	<i>2,422.54</i>	<i>2,106.07</i>	<i>7,725.66</i>
General government,	150.35	5.00	365.80	273.69
Protection of persons and property,	2,783.20	1.30	32.05	3,510.51
Health and sanitation,	—	23.00	—	—
Highways,	—	27.94	3.57	14.20
Charities,	2,274.36	1,908.55	966.65	3,176.91
Soldiers' benefits,	768.00	438.00	678.00	586.00
Education,	70	2.10	60.00	164.35
Libraries,	9.75	16.65	—	—
Recreation,	—	—	—	—
Unclassified,	2.00	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>7,159.28</i>	<i>7,199.90</i>
Electric light,	—	—	—	—
Water,	—	—	7,159.28	7,114.32
All other,	—	—	—	84.98
<i>Cemeteries,</i>	<i>226.00</i>	<i>—</i>	<i>—</i>	<i>359.92</i>
<i>Interest,</i>	<i>241.82</i>	<i>177.05</i>	<i>1,349.52</i>	<i>3,845.90</i>
On sinking funds,	—	—	496.14	1,859.96
On trust and investment funds,	126.00	80.33	—	1,193.81
All other,	115.82	96.72	853.38	792.13
NON-REVENUE.	\$26,924.43	\$40,350.17	\$28,025.19	\$43,597.69
Offsets to outlays,	—	4,124.62	349.06	645.79
<i>Departmental,</i>	<i>—</i>	<i>4,124.62</i>	<i>3.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>346.06</i>	<i>645.79</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	18,000.00	31,565.60	19,600.00	28,100.00
<i>Loans, general purposes,</i>	<i>3,000.00</i>	<i>10,000.00</i>	<i>5,600.00</i>	<i>11,100.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>21,500.00</i>	<i>14,000.00</i>	<i>17,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>65.60</i>	<i>—</i>	<i>—</i>
Transfers,	2,882.16	300.00	1,730.00	4,664.33
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	2,882.16	300.00	1,730.00	4,664.33
Refunds,	3.61	17.11	49.37	676.74
Agency, trust, and investment,	6,038.66	4,342.84	6,296.76	9,510.83
<i>Taxes and licenses for State,</i>	<i>3,300.00</i>	<i>2,800.00</i>	<i>4,190.68</i>	<i>4,015.00</i>
<i>Taxes for county,</i>	<i>2,288.66</i>	<i>2,027.54</i>	<i>2,136.08</i>	<i>2,784.53</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>450.00</i>	<i>115.30</i>	<i>—</i>	<i>2,711.30</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$43,944.71	\$30,578.82	\$47,663.61	\$73,493.13
Premiums,	—	65.60	—	—
Municipal indebtedness,	18,000.00	31,500.00	19,600.00	28,100.00
Transfers and refunds,	2,885.77	317.11	1,779.37	5,341.07
Agency, trust, and investment,	6,038.66	4,342.84	6,296.76	9,510.83
Total receipts,	\$70,869.14	\$66,804.37	\$75,339.74	\$116,445.03
Balance on hand, including funds,	3,170.14	1,111.46	1,759.50	2,886.41
GRAND TOTAL,	\$74,039.28	\$67,915.83	\$77,099.24	\$119,331.44

Graded According to Population of 1910 — Continued.

GROUP 8.

PAYMENTS.	Westford POPULATION 2,851	Somerset POPULATION 2,798	Ayer POPULATION 2,797	Billerica POPULATION 2,789
Maintenance,	\$36,159.72	\$25,027.39	\$34,379.47	\$51,071.12
<i>Departmental,</i>	<i>35,673.12</i>	<i>24,948.79</i>	<i>31,963.49</i>	<i>46,879.67</i>
General government,	2,617.47	2,074.15	3,005.64	6,022.22
Protection of persons and property,	6,415.85	2,074.63	5,120.54	10,673.42
Health and sanitation,	437.63	185.75	276.71	891.57
Highways,	4,311.97	6,029.75	5,795.39	8,984.85
Charities,	3,450.58	3,805.73	2,980.58	4,839.25
Soldiers' benefits,	1,049.37	546.75	702.00	774.00
Education,	14,990.71	9,626.77	12,270.25	13,791.40
Libraries,	1,422.85	416.79	1,000.00	—
Recreation,	523.00	50.00	326.21	225.00
Unclassified,	453.79	138.47	486.17	677.96
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,416.98</i>	<i>2,864.00</i>
Electric light,	—	—	—	—
Water,	—	—	2,415.98	2,840.68
All other,	—	—	—	23.32
<i>Cemeteries,</i>	<i>486.60</i>	<i>78.60</i>	<i>—</i>	<i>1,327.45</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,350.87	437.08	3,304.70	7,079.85
<i>Loans, general purposes,</i>	<i>1,350.87</i>	<i>437.08</i>	<i>1,184.70</i>	<i>3,479.55</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,120.00</i>	<i>3,600.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,267.68	15,794.55	8,421.21	11,890.16
<i>Departmental,</i>	<i>4,267.68</i>	<i>16,794.55</i>	<i>6,340.70</i>	<i>10,780.33</i>
General government,	1,061.74	—	—	818.65
Protection of persons and property,	147.00	—	—	—
Health and sanitation,	—	—	—	—
Highways,	3,058.94	15,288.37	1,311.70	8,661.68
Charities,	—	—	—	—
Education,	—	—	—	1,300.00
Libraries,	—	506.18	—	—
Recreation,	—	—	5,029.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2,080.51</i>	<i>1,109.83</i>
Electric light,	—	—	—	—
Water,	—	—	2,080.51	1,109.83
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	18,550.00	21,500.00	19,094.94	17,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,550.00</i>	<i>—</i>	<i>2,894.94</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>21,500.00</i>	<i>15,850.00</i>	<i>17,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>550.00</i>	<i>—</i>
Transfers,	2,882.16	300.00	1,730.00	4,664.33
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>1,600.00</i>	<i>3,475.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,882.16</i>	<i>300.00</i>	<i>130.00</i>	<i>1,189.33</i>
Refunds,	3.61	17.11	49.37	676.74
Agency, trust, and investment,	6,038.66	4,344.57	8,392.90	15,115.60
<i>Taxes and licenses for State,</i>	<i>3,300.00</i>	<i>2,200.00</i>	<i>4,160.68</i>	<i>4,015.00</i>
<i>Taxes for county,</i>	<i>2,288.66</i>	<i>2,027.54</i>	<i>2,136.08</i>	<i>2,784.53</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>450.00</i>	<i>117.03</i>	<i>2,096.14</i>	<i>8,316.07</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$37,510.59	\$25,464.47	\$37,684.17	\$58,150.97
Permanent debt (except from sinking funds),	3,550.00	—	2,894.94	—
Sinking fund requirements from revenue,	—	—	1,600.00	3,475.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,267.68	15,794.55	8,421.21	11,890.16
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	21,500.00	16,200.00	17,000.00
Transfers (except to sinking funds) and	2,885.77	317.11	179.37	1,866.07
refunds,	6,038.66	4,344.57	8,392.90	15,115.60
Agency, trust, and investment,	—	—	—	—
Total payments,	\$69,252.70	\$67,420.70	\$75,372.59	\$107,497.80
Balance on hand, including funds,	4,786.68	495.13	1,726.65	11,833.64
GRAND TOTAL,	\$74,039.28	\$67,915.83	\$77,099.24	\$119,331.44

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 9.

RECEIPTS.	Holliston POPULATION 2,711	Cohasset POPULATION 2,585	Norton POPULATION 2,544	Bourne POPULATION 2,474
REVENUE.	\$40,607.71	\$105,604.07	\$30,786.71	\$67,682.01
General,	35,116.70	98,993.97	27,076.95	64,744.05
<i>Taxes,</i>	<i>32,990.87</i>	<i>98,100.87</i>	<i>24,243.55</i>	<i>62,727.80</i>
Property and poll,	31,213.54	85,602.26	22,419.94	55,966.32
Corporation, bank, etc.,	1,777.33	12,498.61	1,823.61	6,761.48
<i>Licenses and permits,</i>	<i>94.00</i>	<i>65.75</i>	<i>13.00</i>	<i>26.40</i>
<i>Fines and forfeits,</i>	<i>160.87</i>	<i>379.95</i>	<i>764.43</i>	<i>32.23</i>
<i>Grants and gifts,</i>	<i>1,871.46</i>	<i>447.40</i>	<i>2,055.97</i>	<i>1,948.50</i>
For expenses,	1,871.46	447.40	2,055.97	1,346.50
For outlays,	—	—	—	600.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>11.12</i>
Commercial,	5,491.01	6,610.10	3,709.76	2,937.96
<i>Special assessments,</i>	<i>113.38</i>	<i>724.97</i>	<i>—</i>	<i>91.04</i>
To meet expenses,	113.38	724.97	—	91.04
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>751.09</i>	<i>—</i>	<i>293.17</i>	<i>170.24</i>
<i>Departmental,</i>	<i>3,620.53</i>	<i>4,322.90</i>	<i>2,083.23</i>	<i>2,094.68</i>
General government,	164.63	453.70	3.00	.35
Protection of persons and property,	237.92	1,788.44	4.50	204.94
Health and sanitation,	—	—	—	—
Highways,	73.94	379.78	1.05	47.30
Charities,	756.29	1,085.47	979.93	353.95
Soldiers' benefits,	1,980.00	533.00	927.00	1,391.00
Education,	369.50	74.51	167.75	89.50
Libraries,	28.25	—	—	7.00
Recreation,	—	—	—	—
Unclassified,	10.00	8.00	—	.64
<i>Public service enterprises,</i>	<i>—</i>	<i>106.00</i>	<i>—</i>	<i>582.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	106.00	—	582.00
<i>Cemeteries,</i>	<i>—</i>	<i>258.90</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>1,006.01</i>	<i>1,197.33</i>	<i>1,333.36</i>	<i>—</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	50.00	609.84	1,328.14	—
All other,	956.01	587.49	5.22	—
NON-REVENUE.	\$27,377.78	\$46,584.64	\$23,884.78	\$42,789.01
Offsets to outlays,	—	100.00	—	—
<i>Departmental,</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	23,000.00	30,015.00	11,850.00	32,200.00
<i>Loans, general purposes,</i>	<i>8,000.00</i>	<i>—</i>	<i>350.00</i>	<i>200.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>30,000.00</i>	<i>11,500.00</i>	<i>32,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>15.00</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	70.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>70.00</i>	<i>—</i>
Refunds,	—	1.00	365.60	65.07
Agency, trust, and investment,	4,377.78	16,468.64	11,599.18	10,523.94
<i>Taxes and licenses for State,</i>	<i>2,585.00</i>	<i>10,945.25</i>	<i>1,925.00</i>	<i>5,830.00</i>
<i>Taxes for county,</i>	<i>1,792.78</i>	<i>5,523.39</i>	<i>1,774.09</i>	<i>4,341.55</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>7,900.09</i>	<i>352.59</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$40,607.71	\$105,704.07	\$30,786.71	\$67,682.01
Premiums,	—	15.00	—	—
Municipal indebtedness,	23,000.00	30,000.00	11,850.00	32,200.00
Transfers and refunds,	—	1.00	435.60	65.07
Agency, trust, and investment,	4,377.78	16,468.64	11,599.18	10,523.94
Total receipts,	\$67,985.49	\$152,188.71	\$54,671.49	\$110,471.02
<i>Balance on hand, including funds,</i>	<i>5,413.53</i>	<i>2,072.62</i>	<i>1,510.91</i>	<i>13,812.73</i>
GRAND TOTAL,	\$73,399.02	\$154,261.33	\$56,182.40	\$124,283.75

Graded According to Population of 1910 — Continued.

GROUP 9.

PAYMENTS.	Holliston POPULATION 2,711	Cohasset POPULATION 2,585	Norton POPULATION 2,544	Bourne POPULATION 2,474
Maintenance,	\$33,546.75	\$85,452.62	\$21,335.60	\$37,991.70
<i>Departmental,</i>	<i>33,546.75</i>	<i>85,406.28</i>	<i>20,188.55</i>	<i>37,661.08</i>
General government,	2,371.91	7,030.80	1,712.72	4,665.72
Protection of persons and property,	5,515.82	17,758.05	691.32	2,051.97
Health and sanitation,	785.09	1,212.02	206.05	216.57
Highways,	5,367.06	24,509.46	2,628.48	8,606.86
Charities,	4,331.55	8,663.67	1,194.93	1,847.88
Soldiers' benefits,	2,933.75	1,196.25	1,461.70	1,463.00
Education,	11,150.57	20,657.50	11,452.21	16,604.25
Libraries,	723.68	2,721.08	500.00	1,834.16
Recreation,	125.00	858.34	146.04	203.12
Unclassified,	242.32	799.11	195.10	167.55
<i>Public service enterprises,</i>				<i>330.62</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	330.62
<i>Cemeteries,</i>		<i>42.34</i>	<i>248.74</i>	
<i>Administration of invested funds,</i>		<i>4.00</i>	<i>898.31</i>	
Interest,	1,131.01	4,279.63	1,483.68	3,220.22
<i>Loans, general purposes,</i>	<i>1,131.01</i>	<i>4,279.63</i>	<i>1,483.68</i>	<i>3,220.22</i>
<i>Loans, public service enterprises,</i>				
<i>Loans, cemeteries,</i>				
Outlays,	5,710.06	16,231.11	3,066.43	12,068.85
<i>Departmental,</i>	<i>5,710.06</i>	<i>16,409.68</i>	<i>3,066.43</i>	<i>12,068.85</i>
General government,	—	650.00	146.35	—
Protection of persons and property,	—	2,616.63	—	—
Health and sanitation,	—	698.53	—	—
Highways,	5,710.06	10,359.84	2,920.08	12,068.85
Charities,	—	—	—	—
Education,	—	1,046.13	—	—
Libraries,	—	—	—	—
Recreation,	—	38.55	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>		<i>651.96</i>		
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	651.96	—	—
<i>Cemeteries,</i>		<i>169.47</i>		
Municipal indebtedness,	17,000.00	29,028.19	15,286.00	44,100.00
<i>From sinking funds,</i>				
<i>From revenue and other sources,</i>		<i>4,028.19</i>	<i>3,786.00</i>	<i>10,100.00</i>
<i>Bonds refunded, current year,</i>				
<i>Temporary loans (including tax loans),</i>	<i>17,000.00</i>	<i>25,000.00</i>	<i>11,500.00</i>	<i>34,000.00</i>
<i>Warrants or orders, previous years,</i>				
Transfers,			70.00	
<i>To sinking funds from revenue,</i>				
<i>To sinking funds from premiums,</i>				
<i>All other,</i>			70.00	
Refunds,		1.00	365.60	65.07
Agency, trust, and investment,	4,427.78	16,572.22	12,601.55	10,523.94
<i>Taxes and licenses for State,</i>	<i>2,585.00</i>	<i>10,945.25</i>	<i>1,925.00</i>	<i>5,630.00</i>
<i>Taxes for county,</i>	<i>1,792.78</i>	<i>5,523.39</i>	<i>1,774.09</i>	<i>4,341.35</i>
<i>Expenditures for grade crossings,</i>				
<i>Sinking and other permanent funds,</i>	<i>50.00</i>	<i>103.58</i>	<i>8,902.46</i>	<i>352.59</i>
<i>All other,</i>				
RECAPITULATION.				
Maintenance and interest,	\$34,677.76	\$89,732.25	\$22,819.28	\$41,211.92
Permanent debt (except from sinking funds),	—	4,028.19	3,786.00	10,100.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	5,710.06	16,231.11	3,066.43	12,068.85
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	17,000.00	25,000.00	11,500.00	34,000.00
Transfers (except to sinking funds) and	—	1.00	435.60	65.07
refunds,	—	—	—	—
Agency, trust, and investment,	4,427.78	16,572.22	12,601.55	10,523.94
Total payments,	\$61,815.60	\$151,564.77	\$54,208.86	\$107,969.78
<i>Balance on hand, including funds,</i>	<i>11,583.42</i>	<i>2,696.56</i>	<i>1,973.54</i>	<i>16,313.97</i>
GRAND TOTAL,	\$73,399.02	\$154,261.33	\$56,182.40	\$124,283.75

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 10.

RECEIPTS.	Lancaster POPULATION 2,464	Auburn POPULATION 2,420	Seekonk POPULATION 2,397	Wilbraham POPULATION 2,332
REVENUE.	\$65,985.53	\$23,936.15	\$26,549.70	\$21,832.07
General,	50,171.37	21,512.86	21,138.49	19,584.31
<i>Taxes,</i>	<i>49,600.61</i>	<i>19,134.36</i>	<i>18,990.81</i>	<i>17,293.38</i>
Property and poll,	34,606.34	18,819.29	18,140.94	10,411.93
Corporation, bank, etc.,	14,994.27	315.07	849.87	6,881.45
<i>Licenses and permits,</i>	<i>36.25</i>	<i>124.00</i>	<i>9.00</i>	<i>10.00</i>
<i>Fines and forfeits,</i>	<i>7.65</i>	<i>15.00</i>	<i>55.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>526.86</i>	<i>2,239.50</i>	<i>2,083.63</i>	<i>2,280.93</i>
For expenses,	526.86	2,239.50	2,083.63	2,280.93
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	15,814.16	2,423.29	5,411.21	2,247.76
<i>Special assessments,</i>	<i>64.90</i>	<i>83.43</i>	<i>—</i>	<i>30.00</i>
To meet expenses,	64.90	83.43	—	30.00
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,555.82</i>	<i>413.57</i>	<i>1,210.00</i>	<i>249.04</i>
<i>Departmental,</i>	<i>3,676.73</i>	<i>1,420.42</i>	<i>3,572.66</i>	<i>1,834.68</i>
General government,	268.25	161.50	—	—
Protection of persons and property,	—	250.50	—	20.86
Health and sanitation,	47.43	—	—	418.59
Highways,	82.32	216.85	—	14.23
Charities,	2,351.92	399.06	3,029.41	141.50
Soldiers' benefits,	702.00	378.00	540.00	348.00
Education,	129.60	5.98	3.25	873.44
Libraries,	95.21	4.93	—	18.06
Recreation,	—	3.60	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>9,192.95</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	9,192.95	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>223.06</i>	<i>304.00</i>	<i>—</i>	<i>18.00</i>
<i>Interest,</i>	<i>1,100.70</i>	<i>201.87</i>	<i>628.55</i>	<i>116.04</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,069.63	162.62	339.04	80.92
All other,	31.07	39.25	289.51	35.12
NON-REVENUE.	\$49,205.39	\$23,792.10	\$13,399.09	\$8,061.21
Offsets to outlays,	—	—	—	100.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>100.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	30,000.00	10,000.00	9,700.00	4,200.00
<i>Loans, general purposes,</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>25,000.00</i>	<i>10,000.00</i>	<i>9,700.00</i>	<i>4,200.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	6,988.05	10,190.04	—	78.50
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	6,988.05	10,190.04	—	78.50
Refunds,	34.59	124.06	—	272.86
Agency, trust, and investment,	12,182.75	3,478.00	3,699.09	3,409.85
<i>Taxes and licenses for State,</i>	<i>6,325.25</i>	<i>1,870.00</i>	<i>1,925.00</i>	<i>1,815.00</i>
<i>Taxes for county,</i>	<i>4,085.00</i>	<i>1,208.00</i>	<i>1,774.09</i>	<i>1,093.65</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,772.50</i>	<i>400.00</i>	<i>—</i>	<i>100.00</i>
All other,	—	—	—	401.20
RECAPITULATION.				
Revenue and offsets to outlays,	\$65,985.53	\$23,936.15	\$26,549.70	\$21,932.07
Premiums,	—	—	—	—
Municipal indebtedness,	30,000.00	10,000.00	9,700.00	4,200.00
Transfers and refunds,	7,022.64	10,314.10	—	351.36
Agency, trust, and investment,	12,182.75	3,478.00	3,699.09	3,409.85
Total receipts,	\$115,190.92	\$47,728.25	\$39,948.79	\$29,393.28
Balance on hand, including funds,	1,921.12	2,365.48	1,952.43	1,203.52
GRAND TOTAL,	\$117,112.04	\$50,093.73	\$41,901.22	\$31,096.80

Graded According to Population of 1910 — Continued.

GROUP 10.

PAYMENTS.	Lancaster POPULATION 2,464	Auburn POPULATION 2,420	Seekonk POPULATION 2,397	Wilbraham POPULATION 2,332
Maintenance,	\$58,212.29	\$19,388.56	\$17,556.87	\$18,235.19
<i>Departmental,</i>	<i>50,248.81</i>	<i>18,743.61</i>	<i>17,556.87</i>	<i>18,198.77</i>
General government,	4,539.83	2,012.98	1,385.23	966.82
Protection of persons and property,	7,533.39	717.26	222.09	290.38
Health and sanitation,	608.34	384.57	553.75	375.76
Highways,	12,250.83	2,773.23	2,637.91	4,872.04
Charities,	5,198.07	1,467.42	3,371.38	862.93
Soldiers' benefits,	601.00	504.00	585.00	332.34
Education,	16,120.32	10,430.46	8,674.19	10,061.28
Libraries,	2,657.57	331.38	96.07	212.22
Recreation,	484.75	—	—	75.00
Unclassified,	259.71	122.31	31.25	150.00
<i>Public service enterprises,</i>	<i>6,319.38</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	6,319.38	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,644.10</i>	<i>644.95</i>	<i>—</i>	<i>34.00</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2.42</i>
Interest,	1,897.22	1,014.82	282.20	128.29
<i>Loans, general purposes,</i>	<i>1,417.22</i>	<i>1,014.82</i>	<i>282.20</i>	<i>128.29</i>
<i>Loans, public service enterprises,</i>	<i>480.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,918.52	2,608.89	12,619.24	75.00
<i>Departmental,</i>	<i>2,918.52</i>	<i>2,608.89</i>	<i>12,619.24</i>	<i>75.00</i>
General government,	—	176.00	—	—
Protection of persons and property,	900.00	—	—	—
Health and sanitation,	1,361.23	—	—	—
Highways,	657.29	536.51	3,619.24	—
Charities,	—	—	—	—
Education,	—	1,896.38	9,000.00	75.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	34,000.00	11,850.00	4,700.00	4,200.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>4,000.00</i>	<i>1,850.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>30,000.00</i>	<i>10,000.00</i>	<i>4,700.00</i>	<i>4,200.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	6,988.05	10,190.04	—	73.50
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>6,988.05</i>	<i>10,190.04</i>	<i>—</i>	<i>73.50</i>
Refunds,	34.59	124.06	—	272.86
Agency, trust, and investment,	12,204.85	3,478.00	3,699.09	3,409.85
<i>Taxes and licenses for State,</i>	<i>6,325.25</i>	<i>1,870.00</i>	<i>1,925.00</i>	<i>1,815.00</i>
<i>Taxes for county,</i>	<i>4,085.00</i>	<i>1,208.00</i>	<i>1,774.09</i>	<i>1,093.65</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,794.60</i>	<i>400.00</i>	<i>—</i>	<i>100.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>401.20</i>
RECAPITULATION.				
Maintenance and interest,	\$60,109.51	\$20,403.38	\$17,839.07	\$18,363.48
Permanent debt (except from sinking funds),	4,000.00	1,850.00	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,918.52	2,608.89	12,619.24	75.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	10,000.00	4,700.00	4,200.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	7,022.64	10,314.10	—	351.36
Agency, trust, and investment,	12,204.85	3,478.00	3,699.09	3,409.85
Total payments,	\$116,255.52	\$48,654.37	\$38,857.40	\$26,399.69
<i>Balance on hand, including funds,</i>	<i>856.52</i>	<i>1,439.36</i>	<i>3,043.82</i>	<i>4,697.11</i>
GRAND TOTAL,	\$117,112.04	\$50,093.73	\$41,901.22	\$31,096.80

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 11.

RECEIPTS.	Hanover POPULATION 2,326	Groveland POPULATION 2,253	Dighton POPULATION 2,235	Deerfield POPULATION 2,209
REVENUE.	\$37,463.76	\$35,133.81	\$21,445.21	\$27,852.50
General,	30,687.94	25,302.51	18,607.90	25,348.11
<i>Taxes,</i>	<i>28,802.42</i>	<i>23,487.79</i>	<i>16,485.52</i>	<i>21,286.12</i>
Property and poll,	24,521.68	22,138.52	13,744.29	20,560.08
Corporation, bank, etc.,	4,280.74	1,349.27	2,741.23	726.04
<i>Licenses and permits,</i>	<i>68.00</i>	<i>27.00</i>	<i>3.00</i>	<i>2,031.75</i>
<i>Fines and forfeits,</i>	<i>56.47</i>	<i>65.68</i>	<i>35.00</i>	<i>108.00</i>
<i>Grants and gifts,</i>	<i>1,761.05</i>	<i>1,722.04</i>	<i>2,084.38</i>	<i>1,922.24</i>
For expenses,	1,761.05	1,670.99	2,025.71	1,922.24
For outlays,	—	51.05	58.67	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	6,775.82	9,831.30	2,837.31	2,504.39
<i>Special assessments,</i>	<i>535.95</i>	<i>667.79</i>	<i>—</i>	<i>—</i>
To meet expenses,	535.95	667.79	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>686.69</i>	<i>989.34</i>	<i>1,583.88</i>	<i>565.79</i>
<i>Departmental,</i>	<i>4,520.10</i>	<i>5,269.73</i>	<i>1,140.53</i>	<i>1,785.36</i>
General government,	16.50	25.00	—	—
Protection of persons and property,	374.03	1,964.07	16.71	—
Health and sanitation,	33.50	69.00	67.50	—
Highways,	68.19	18.56	—	159.54
Charities,	1,527.00	952.28	65.00	441.32
Soldiers' benefits,	2,213.00	2,066.00	924.00	970.00
Education,	259.00	153.60	64.50	149.50
Libraries,	—	21.22	2.82	—
Recreation,	—	—	—	—
Unclassified,	28.88	—	—	65.00
<i>Public service enterprises,</i>	<i>—</i>	<i>2,038.21</i>	<i>30.00</i>	<i>—</i>
Electric light,	—	2,088.21	—	—
Water,	—	—	—	—
All other,	—	—	30.00	—
<i>Cemeteries,</i>	<i>176.50</i>	<i>265.25</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>856.63</i>	<i>550.98</i>	<i>82.90</i>	<i>153.24</i>
On sinking funds,	—	47.25	—	—
On trust and investment funds,	186.46	70.97	55.18	—
All other,	670.12	432.76	27.72	153.24
NON-REVENUE.	\$42,972.28	\$25,025.73	\$20,455.56	\$12,097.98
Offsets to outlays,	5.28	100.00	—	—
<i>Departmental,</i>	<i>5.28</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	36,850.00	15,433.33	17,031.15	4,000.00
<i>Loans, general purposes,</i>	<i>1,850.00</i>	<i>—</i>	<i>7,021.15</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>12,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>25,000.00</i>	<i>15,000.00</i>	<i>10,000.00</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>433.33</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>10.00</i>	<i>—</i>
Transfers,	265.19	4,726.62	3.83	400.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>265.19</i>	<i>4,726.62</i>	<i>3.83</i>	<i>400.00</i>
Refunds,	246.18	404.33	—	857.26
Agency, trust, and investment,	5,605.63	4,361.45	3,420.58	6,840.72
<i>Taxes and licenses for State,</i>	<i>2,365.00</i>	<i>1,815.00</i>	<i>1,705.00</i>	<i>3,611.82</i>
<i>Taxes for county,</i>	<i>2,016.29</i>	<i>1,631.12</i>	<i>1,571.34</i>	<i>3,223.90</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>391.01</i>	<i>915.33</i>	<i>144.24</i>	<i>—</i>
<i>All other,</i>	<i>833.33</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$37,469.04	\$35,233.81	\$21,445.21	\$27,852.50
Premiums,	—	—	10.00	—
Municipal indebtedness,	36,850.00	15,433.33	17,021.15	4,000.00
Transfers and refunds,	511.37	5,130.95	3.83	1,257.26
Agency, trust, and investment,	5,605.63	4,361.45	3,420.58	6,840.72
Total receipts,	\$80,436.04	\$60,169.54	\$41,900.77	\$39,950.48
<i>Balance on hand, including funds,</i>	<i>7,265.63</i>	<i>4,434.80</i>	<i>937.96</i>	<i>310.97</i>
GRAND TOTAL,	\$87,701.67	\$64,694.34	\$42,838.73	\$40,261.45

Graded According to Population of 1910 — Continued.

GROUP 11.

PAYMENTS.	Hanover POPULATION 2,326	Groveland POPULATION 2,253	Dighton POPULATION 2,235	Deerfield POPULATION 2,209
Maintenance,	\$33,764.59	\$28,974.49	\$19,201.19	\$23,919.63
<i>Departmental,</i>	<i>33,298.03</i>	<i>24,585.34</i>	<i>19,189.19</i>	<i>23,866.98</i>
General government,	3,064.51	1,837.52	1,523.04	2,269.85
Protection of persons and property,	3,756.98	2,829.51	1,432.25	615.51
Health and sanitation,	331.75	204.58	498.05	238.70
Highways,	4,326.52	1,983.28	3,018.39	4,903.84
Charities,	5,033.62	3,410.34	1,236.82	2,589.72
Soldiers' benefits,	3,186.91	2,588.00	938.00	1,013.50
Education,	11,031.55	10,747.17	9,466.58	11,570.12
Libraries,	1,169.57	635.86	273.12	484.94
Recreation,	211.45	75.00	50.00	80.00
Unclassified,	1,185.17	214.08	752.94	100.80
<i>Public service enterprises,</i>	<i>—</i>	<i>4,001.55</i>	<i>—</i>	<i>—</i>
Electric light,	—	4,001.55	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>456.56</i>	<i>447.60</i>	<i>12.00</i>	<i>52.65</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	1,470.06	1,750.19	478.75	233.59
<i>Loans, general purposes,</i>	<i>1,470.06</i>	<i>1,020.19</i>	<i>478.75</i>	<i>233.59</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>630.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>100.00</i>	<i>—</i>	<i>—</i>
Outlays,	1,856.61	1,190.51	6,627.79	2,103.44
<i>Departmental,</i>	<i>1,856.61</i>	<i>816.43</i>	<i>6,627.79</i>	<i>2,103.44</i>
General government,	—	—	—	—
Protection of persons and property,	263.50	637.11	117.33	—
Health and sanitation,	—	—	235.61	—
Highways,	1,546.91	179.32	6,274.85	1,260.87
Charities,	—	—	—	842.57
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	46.20	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>37.58</i>	<i>—</i>	<i>—</i>
Electric light,	—	37.58	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>336.50</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	36,000.00	20,275.00	11,000.00	5,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>12,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>23,000.00</i>	<i>19,000.00</i>	<i>10,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>275.00</i>	<i>—</i>	<i>—</i>
Transfers,	265.19	4,726.62	3.83	400.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>60.00</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>265.19</i>	<i>4,666.62</i>	<i>3.83</i>	<i>400.00</i>
Refunds,	245.18	404.33	—	857.26
Agency, trust, and investment,	5,564.62	4,539.67	3,475.76	6,840.72
<i>Taxes and licenses for State,</i>	<i>2,365.00</i>	<i>1,815.00</i>	<i>1,705.00</i>	<i>3,611.82</i>
<i>Taxes for county,</i>	<i>2,016.29</i>	<i>1,631.12</i>	<i>1,571.34</i>	<i>3,228.90</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>350.00</i>	<i>1,093.55</i>	<i>199.42</i>	<i>—</i>
<i>All other,</i>	<i>833.33</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$35,224.65	\$30,724.68	\$19,679.94	\$24,153.22
Permanent debt (except from sinking funds),	1,000.00	1,000.00	1,000.00	1,000.00
Sinking fund requirements from revenue,	—	60.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,856.61	1,190.51	6,627.79	2,103.44
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	12,000.00	—	—	—
Temporary loans,	23,000.00	19,275.00	10,000.00	4,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	511.37	5,070.95	3.83	1,257.26
Agency, trust, and investment,	5,564.62	4,539.67	3,475.76	6,840.72
Total payments,	\$79,157.25	\$61,860.81	\$40,787.32	\$39,354.64
Balance on hand, including funds,	8,544.42	2,733.63	2,051.41	906.81
GRAND TOTAL,	\$87,701.67	\$64,594.34	\$42,838.73	\$40,261.45

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 12.

RECEIPTS.	Wayland POPULATION 2,206	Brookfield POPULATION 2,204	Hopedale POPULATION 2,188	Holden POPULATION 2,147
REVENUE.	\$46,850.79	\$32,404.72	\$50,959.66	\$38,129.46
General,	37,345.73	26,227.03	44,350.77	31,278.25
<i>Taxes,</i>	<i>35,287.65</i>	<i>23,124.56</i>	<i>44,153.43</i>	<i>27,971.13</i>
Property and poll,	31,991.20	22,048.12	23,329.40	24,943.68
Corporation, bank, etc.,	3,296.45	1,076.44	20,824.03	3,027.45
<i>Licenses and permits,</i>	<i>6.00</i>	<i>2,119.50</i>	<i>1.75</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>123.47</i>	<i>35.09</i>	<i>2.34</i>	<i>39.66</i>
<i>Grants and gifts,</i>	<i>1,929.66</i>	<i>947.88</i>	<i>193.25</i>	<i>3,265.66</i>
For expenses,	1,929.66	947.88	193.25	2,265.56
For outlays,	—	—	—	1,000.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	9,505.01	6,177.69	6,608.89	6,851.21
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>714.74</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	714.74	—
<i>Privileges,</i>	<i>651.00</i>	<i>188.90</i>	<i>273.76</i>	<i>527.95</i>
<i>Departmental,</i>	<i>3,424.59</i>	<i>3,216.65</i>	<i>5,059.01</i>	<i>1,814.55</i>
General government,	124.00	227.50	1,520.25	83.00
Protection of persons and property,	2,095.93	24.26	296.67	23.15
Health and sanitation,	—	—	124.56	—
Highways,	42.17	25.50	2,029.53	511.46
Charities,	49.00	1,147.26	11.44	403.80
Soldiers' benefits,	1,009.50	1,528.00	682.00	672.00
Education,	65.50	175.50	64.02	68.00
Libraries,	38.49	50.63	131.14	53.14
Recreation,	—	—	197.90	—
Unclassified,	—	38.00	1.50	—
<i>Public service enterprises,</i>	<i>2,618.49</i>	<i>1,773.16</i>	<i>—</i>	<i>4,133.49</i>
Electric light,	—	—	—	—
Water,	2,603.94	1,773.16	—	4,132.43
All other,	14.55	—	—	1.06
<i>Cemeteries,</i>	<i>144.00</i>	<i>115.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>2,666.93</i>	<i>883.88</i>	<i>561.33</i>	<i>375.22</i>
On sinking funds,	1,206.33	—	—	—
On trust and investment funds,	635.68	538.55	281.74	30.08
All other,	824.92	345.43	279.64	345.14
NON-REVENUE.	\$60,478.60	\$24,572.34	\$26,605.50	\$55,121.71
Offsets to outlays,	—	181.40	—	441.62
<i>Departmental,</i>	<i>—</i>	<i>56.40</i>	<i>—</i>	<i>75.60</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>125.00</i>	<i>—</i>	<i>366.12</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	46,719.42	19,901.75	11,000.00	15,000.00
<i>Loans, general purposes,</i>	<i>26,000.00</i>	<i>—</i>	<i>1,000.00</i>	<i>10,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>3,400.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>20,000.00</i>	<i>16,500.00</i>	<i>10,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>1.75</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>719.42</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	5,061.66	154.51	199.75	1,303.53
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	5,061.66	154.51	199.75	1,303.53
Refunds,	124.80	125.18	—	10.06
Agency, trust, and investment,	3,572.72	4,209.50	15,405.75	38,366.45
<i>Taxes and licenses for State,</i>	<i>3,520.00</i>	<i>2,680.50</i>	<i>3,745.25</i>	<i>2,530.00</i>
<i>Taxes for county,</i>	<i>2,441.23</i>	<i>1,279.00</i>	<i>5,648.00</i>	<i>1,634.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>34,203.45</i>
<i>Sinking and other permanent funds,</i>	<i>2,611.49</i>	<i>250.00</i>	<i>1,012.50</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$46,850.79	\$32,586.12	\$50,959.66	\$38,571.08
Premiums,	719.42	—	—	—
Municipal indebtedness,	46,000.00	19,901.75	11,000.00	15,000.00
Transfers and refunds,	5,186.46	279.69	199.75	1,313.64
Agency, trust, and investment,	8,572.72	4,209.50	15,405.75	38,366.45
Total receipts,	\$107,329.39	\$56,977.06	\$77,565.16	\$93,251.17
Balance on hand, including funds,	19,033.02	1,667.16	15,837.07	10,319.81
GRAND TOTAL,	\$126,352.41	\$58,644.22	\$93,402.23	\$103,570.98

Graded According to Population of 1910 — Continued.

GROUP 12.

PAYMENTS.	Wayland POPULATION 2,206	Brookfield POPULATION 2,204	Hopedale POPULATION 2,188	Holden POPULATION 2,147
Maintenance,	\$39,689.39	\$26,919.98	\$45,269.50	\$24,777.93
<i>Departmental,</i>	<i>38,320.36</i>	<i>24,598.62</i>	<i>45,135.46</i>	<i>24,536.65</i>
General government,	3,804.20	1,886.64	3,359.45	2,059.70
Protection of persons and property,	6,170.23	1,604.64	6,621.29	2,403.85
Health and sanitation,	583.26	142.60	364.17	195.88
Highways,	4,752.25	3,923.16	12,896.93	3,750.01
Charities,	1,607.52	3,424.83	562.83	929.55
Soldiers' benefits,	1,253.38	1,714.30	712.00	1,025.00
Education,	15,768.34	9,723.41	14,532.12	12,811.30
Libraries,	1,978.03	1,569.50	3,106.89	998.71
Recreation,	100.00	437.40	2,681.95	95.25
Unclassified,	2,303.15	172.14	297.83	257.40
<i>Public service enterprises,</i>	<i>995.29</i>	<i>1,925.34</i>	<i>—</i>	<i>194.13</i>
Electric light,	—	—	—	—
Water,	995.29	1,925.34	—	194.13
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>345.49</i>	<i>396.02</i>	<i>134.04</i>	<i>57.15</i>
<i>Administration of invested funds,</i>	<i>28.25</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	3,011.22	2,092.63	348.96	3,314.11
<i>Loans, general purposes,</i>	<i>2,531.22</i>	<i>1,559.63</i>	<i>348.96</i>	<i>1,453.07</i>
<i>Loans, public service enterprises,</i>	<i>480.00</i>	<i>533.00</i>	<i>—</i>	<i>1,861.04</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	20,790.98	3,677.41	16,109.25	18,794.54
<i>Departmental,</i>	<i>20,790.98</i>	<i>473.66</i>	<i>16,109.25</i>	<i>14,988.86</i>
General government,	—	—	—	—
Protection of persons and property,	595.05	150.00	3,950.00	—
Health and sanitation,	—	—	—	—
Highways,	226.68	195.40	11,007.43	2,532.62
Charities,	—	—	—	—
Education,	19,969.25	128.26	924.70	12,216.24
Libraries,	—	—	100.00	240.00
Recreation,	—	—	127.12	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>3,203.75</i>	<i>—</i>	<i>3,805.68</i>
Electric light,	—	—	—	—
Water,	—	3,203.75	—	3,805.68
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	31,500.00	19,900.00	10,000.00	39,092.68
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,500.00</i>	<i>3,400.00</i>	<i>—</i>	<i>4,092.68</i>
<i>Bonds refunded, current year,</i>	<i>30,000.00</i>	<i>16,500.00</i>	<i>10,000.00</i>	<i>35,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	5,061.66	154.51	199.75	1,303.58
<i>To sinking funds from revenue,</i>	<i>1,672.22</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,389.44</i>	<i>154.51</i>	<i>199.75</i>	<i>1,303.58</i>
Refunds,	124.80	125.18	—	10.06
Agency, trust, and investment,	15,689.78	4,209.50	15,393.25	4,580.31
<i>Taxes and licenses for State,</i>	<i>3,520.00</i>	<i>2,680.50</i>	<i>8,746.85</i>	<i>2,530.00</i>
<i>Taxes for county,</i>	<i>2,441.23</i>	<i>1,279.00</i>	<i>5,648.00</i>	<i>1,634.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>319.65</i>
<i>Sinking and other permanent funds,</i>	<i>9,728.55</i>	<i>250.00</i>	<i>1,000.00</i>	<i>96.66</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$42,700.61	\$29,012.61	\$45,618.46	\$28,092.04
Permanent debt (except from sinking funds),	1,500.00	3,400.00	—	4,092.68
Sinking fund requirements from revenue,	1,672.22	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	20,790.98	3,677.41	16,109.25	18,794.54
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	30,000.00	16,500.00	10,000.00	35,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	3,514.24	279.69	199.75	1,313.64
Agency, trust, and investment,	15,689.78	4,209.50	15,393.25	4,580.31
Total payments,	\$115,867.83	\$57,079.21	\$87,320.71	\$91,873.21
Balance on hand, including funds,	10,484.58	1,565.01	6,081.52	11,697.77
GRAND TOTAL,	\$126,352.41	\$58,644.22	\$93,402.23	\$103,570.98

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 13.

RECEIPTS.	Shirley POPULATION 2,139	Williamsburg POPULATION 2,132	Harwich POPULATION 2,115	Ashburnham POPULATION 2,107
REVENUE.	\$25,221.95	\$27,763.25	\$25,601.87	\$36,000.86
General,	23,727.84	21,153.43	21,285.43	25,570.93
<i>Taxes,</i>	<i>21,125.17</i>	<i>16,672.16</i>	<i>19,720.72</i>	<i>21,642.14</i>
Property and poll,	18,064.38	15,256.76	18,764.06	20,192.30
Corporation, bank, etc.,	3,060.79	1,415.40	956.66	1,449.84
<i>Licenses and permits,</i>	<i>85.00</i>	<i>51.75</i>	<i>49.00</i>	<i>39.00</i>
<i>Fines and forfeits,</i>	<i>22.06</i>	<i>221.00</i>	<i>47.00</i>	<i>108.45</i>
<i>Grants and gifts,</i>	<i>2,497.61</i>	<i>4,208.52</i>	<i>1,468.71</i>	<i>3,731.34</i>
For expenses,	2,497.61	2,448.52	1,468.71	1,781.34
For outlays,	—	1,760.00	—	2,000.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,494.11	6,609.82	4,316.44	10,429.93
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>179.49</i>	<i>455.82</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>757.70</i>	<i>2,273.58</i>	<i>3,241.26</i>	<i>3,455.01</i>
General government,	65.00	24.00	649.03	280.30
Protection of persons and property,	107.41	—	214.73	99.93
Health and sanitation,	—	24.20	—	—
Highways,	—	14.25	—	13.00
Charities,	—	359.28	148.15	1,482.53
Soldiers' benefits,	574.00	948.00	1,523.00	1,554.00
Education,	11.29	892.85	292.50	12.25
Libraries,	—	11.00	292.35	—
Recreation,	—	—	119.50	—
Unclassified,	—	—	2.00	13.00
<i>Public service enterprises,</i>	<i>—</i>	<i>2,740.02</i>	<i>700.00</i>	<i>6,066.95</i>
Electric light,	—	—	—	4,718.81
Water,	—	2,740.02	—	1,311.26
All other,	—	—	700.00	36.88
<i>Cemeteries,</i>	<i>228.50</i>	<i>—</i>	<i>—</i>	<i>31.00</i>
<i>Interest,</i>	<i>328.42</i>	<i>1,140.40</i>	<i>375.18</i>	<i>876.97</i>
On sinking funds,	—	256.00	—	—
On trust and investment funds,	143.71	775.80	218.90	552.88
All other,	184.71	108.60	156.28	324.09
NON-REVENUE.	\$6,066.95	\$30,851.06	\$36,975.68	\$18,859.67
Offsets to outlays,	—	—	—	53.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>53.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,000.00	20,100.00	17,750.00	10,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>600.00</i>	<i>250.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,500.00</i>	<i>—</i>	<i>3,500.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,000.00</i>	<i>17,000.00</i>	<i>17,500.00</i>	<i>7,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	172.52	6,980.00	300.00	2,869.69
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>172.52</i>	<i>6,980.00</i>	<i>300.00</i>	<i>2,869.69</i>
Refunds,	.10	571.14	1,290.67	292.87
Agency, trust, and investment,	2,894.33	3,199.92	17,635.01	5,139.11
<i>Taxes and licenses for State,</i>	<i>1,650.00</i>	<i>1,595.25</i>	<i>6,172.44</i>	<i>1,595.00</i>
<i>Taxes for county,</i>	<i>1,144.33</i>	<i>1,604.67</i>	<i>1,913.27</i>	<i>1,030.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>—</i>	<i>10,282.10</i>	<i>2,514.11</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>262.20</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$25,221.95	\$27,763.25	\$25,601.87	\$36,058.86
Premiums,	—	—	—	—
Municipal indebtedness,	3,000.00	20,100.00	17,750.00	10,500.00
Transfers and refunds,	172.62	7,551.14	1,590.67	3,162.56
Agency, trust, and investment,	2,894.33	3,199.92	17,635.01	5,139.11
Total receipts,	\$31,288.90	\$58,614.31	\$62,577.55	\$54,860.53
Balance on hand, including funds,	5,780.40	712.28	7,088.24	9,273.85
GRAND TOTAL,	\$35,069.30	\$59,326.59	\$69,665.79	\$64,134.38

Graded According to Population of 1910 — Continued.

GROUP 13.

PAYMENTS.	Shirley POPULATION 2,139	Williamsburg POPULATION 2,132	Harwich POPULATION 2,115	Ashburnham POPULATION 2,107
Maintenance,	\$17,731.63	\$20,916.95	\$22,837.89	\$29,621.93
<i>Departmental,</i>	<i>17,592.09</i>	<i>20,425.30</i>	<i>22,803.36</i>	<i>23,906.09</i>
General government,	1,528.16	1,189.52	4,227.71	2,246.11
Protection of persons and property,	2,899.77	1,189.83	607.29	2,477.80
Health and sanitation,	381.11	199.75	265.79	406.12
Highways,	2,765.83	3,679.47	2,694.93	3,736.13
Charities,	1,011.94	1,795.28	3,489.73	3,719.28
Soldiers' benefits,	611.00	1,174.90	1,356.00	1,735.43
Education,	7,568.88	10,830.01	9,277.39	8,541.27
Libraries,	545.72	224.92	357.84	640.67
Recreation,	68.93	50.00	68.28	173.58
Unclassified,	210.75	91.62	458.40	229.70
<i>Public service enterprises,</i>	<i>—</i>	<i>483.65</i>	<i>22.53</i>	<i>5,280.90</i>
Electric light,	—	—	—	4,035.18
Water,	—	483.65	22.53	1,244.72
All other,	—	—	—	1.00
<i>Cemeteries,</i>	<i>139.54</i>	<i>—</i>	<i>12.00</i>	<i>334.94</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>8.00</i>	<i>—</i>	<i>—</i>
Interest,	446.61	2,406.32	565.50	1,266.67
<i>Loans, general purposes,</i>	<i>446.61</i>	<i>406.32</i>	<i>565.50</i>	<i>458.75</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>807.92</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	4,256.05	7,822.15	799.82	9,621.80
<i>Departmental,</i>	<i>3,704.22</i>	<i>4,630.28</i>	<i>799.82</i>	<i>4,180.13</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,018.55	4,530.28	799.82	4,079.83
Charities,	—	—	—	—
Education,	775.56	—	—	—
Libraries,	—	—	—	—
Recreation,	910.11	—	—	—
Unclassified,	—	—	—	100.30
<i>Public service enterprises,</i>	<i>—</i>	<i>3,291.87</i>	<i>—</i>	<i>5,441.67</i>
Electric light,	—	—	—	1,079.93
Water,	—	3,291.87	—	4,361.74
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>551.83</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,000.00	15,000.00	21,185.00	8,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>3,100.00</i>	<i>1,000.00</i>
<i>Bonds refunded, current year,</i>	<i>3,000.00</i>	<i>14,000.00</i>	<i>17,500.00</i>	<i>7,000.00</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>585.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	172.52	6,980.00	300.00	2,869.69
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>172.52</i>	<i>5,980.00</i>	<i>300.00</i>	<i>2,869.69</i>
Refunds,	.10	571.14	1,290.67	292.87
Agency, trust, and investment,	2,926.41	4,455.92	17,602.91	5,333.74
<i>Taxes and licenses for State,</i>	<i>1,650.00</i>	<i>1,595.25</i>	<i>5,172.44</i>	<i>1,595.00</i>
<i>Taxes for county,</i>	<i>1,144.53</i>	<i>1,604.67</i>	<i>1,918.27</i>	<i>1,030.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>132.08</i>	<i>1,256.00</i>	<i>10,250.00</i>	<i>2,708.74</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>262.20</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$18,178.24	\$23,323.27	\$23,403.39	\$30,788.60
Permanent debt (except from sinking funds),	1,000.00	1,000.00	3,100.00	1,000.00
Sinking fund requirements from revenue,	—	1,000.00	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	4,256.05	7,822.15	799.82	9,621.80
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,000.00	14,000.00	18,085.00	7,000.00
Transfers (except to sinking funds) and refunds,	172.62	6,551.14	1,590.67	3,162.56
Agency, trust, and investment,	2,926.41	4,455.92	17,602.91	5,333.74
Total payments,	\$29,533.32	\$58,152.48	\$64,681.79	\$56,906.70
<i>Balance on hand, including funds,</i>	<i>5,535.98</i>	<i>1,174.11</i>	<i>5,084.00</i>	<i>7,227.68</i>
GRAND TOTAL,	\$35,069.30	\$59,326.59	\$69,665.79	\$64,134.38

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 14.

RECEIPTS.	Weston POPULATION 2,106	Hull POPULATION 2,103	Upton POPULATION 2,071	Belchertown POPULATION 2,054
REVENUE.	\$96,023.34	\$151,472.14	\$28,615.98	\$23,104.32
General,	90,526.77	113,790.57	22,859.90	17,535.67
<i>Taxes,</i>	<i>90,220.25</i>	<i>103,847.73</i>	<i>20,802.63</i>	<i>13,795.08</i>
Property and poll,	61,895.53	94,993.79	20,062.40	12,025.07
Corporation, bank, etc.,	28,324.72	8,853.94	740.23	1,770.01
<i>Licenses and permits,</i>	<i>7.00</i>	<i>9,468.00</i>	<i>36.00</i>	<i>951.25</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>271.32</i>	<i>12.00</i>	<i>128.00</i>
<i>Grants and gifts,</i>	<i>299.52</i>	<i>203.52</i>	<i>2,009.27</i>	<i>2,661.34</i>
For expenses,	299.52	203.52	2,009.27	2,661.34
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	5,496.57	37,681.57	5,756.08	5,568.65
<i>Special assessments,</i>	<i>206.61</i>	<i>—</i>	<i>84.54</i>	<i>—</i>
To meet expenses,	206.61	—	84.54	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>49.74</i>	<i>—</i>
<i>Departmental,</i>	<i>3,698.48</i>	<i>685.25</i>	<i>4,885.05</i>	<i>4,543.00</i>
General government,	48.25	—	312.50	—
Protection of persons and property,	3,234.63	35.25	83.65	224.56
Health and sanitation,	—	21.00	—	—
Highways,	95.60	—	3.50	—
Charities,	—	30.00	1,606.61	1,809.84
Soldiers' benefits,	150.00	566.00	2,512.00	2,077.00
Education,	35.00	15.00	345.50	431.60
Libraries,	75.00	18.00	10.29	—
Recreation,	60.00	—	—	—
Unclassified,	—	—	11.00	—
<i>Public service enterprises,</i>	<i>47.60</i>	<i>31,098.45</i>	<i>—</i>	<i>—</i>
Electric light,	—	31,098.45	—	—
Water,	—	—	—	—
All other,	47.60	—	—	—
<i>Cemeteries,</i>	<i>75.60</i>	<i>—</i>	<i>281.90</i>	<i>40.00</i>
<i>Interest,</i>	<i>1,468.28</i>	<i>5,897.87</i>	<i>454.85</i>	<i>985.65</i>
On sinking funds,	—	5,519.33	—	—
On trust and investment funds,	879.79	131.78	173.41	966.76
All other,	588.49	246.76	281.44	18.89
NON-REVENUE.	\$38,257.89	\$293,819.92	\$12,079.57	\$9,397.57
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	14,000.00	94,893.46	8,000.00	3,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>9,749.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>10,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>14,000.00</i>	<i>75,000.00</i>	<i>8,000.00</i>	<i>3,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>144.46</i>	<i>—</i>	<i>—</i>
Transfers,	763.92	154,453.06	932.57	2,022.38
<i>From sinking funds,</i>	<i>—</i>	<i>28,050.00</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>763.92</i>	<i>126,403.06</i>	<i>932.57</i>	<i>2,022.38</i>
Refunds,	4,182.78	85.75	—	40.68
Agency, trust, and investment,	19,311.19	44,387.65	3,147.00	3,834.51
<i>Taxes and licenses for State,</i>	<i>11,275.00</i>	<i>9,980.00</i>	<i>1,760.00</i>	<i>1,797.75</i>
<i>Taxes for county,</i>	<i>7,819.57</i>	<i>6,142.62</i>	<i>1,137.00</i>	<i>1,494.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>216.62</i>	<i>28,265.03</i>	<i>250.00</i>	<i>192.76</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>350.00</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$96,023.34	\$151,472.14	\$28,615.98	\$23,104.32
Premiums,	—	144.46	—	—
Municipal indebtedness,	14,000.00	94,749.00	8,000.00	3,500.00
Transfers and refunds,	4,946.70	154,538.81	932.57	2,063.06
Agency, trust, and investment,	19,311.19	44,387.65	3,147.00	3,834.51
Total receipts,	\$134,281.23	\$445,292.06	\$40,695.55	\$32,501.89
Balance on hand, including funds,	18,549.75	30,123.75	2,108.54	3,966.61
GRAND TOTAL,	\$152,830.98	\$475,415.81	\$42,804.09	\$36,468.50

Graded According to Population of 1910 — Continued.

GROUP 14.

PAYMENTS.	Weston POPULATION 2,106	Hull POPULATION 2,103	Upton POPULATION 2,071	Belchertown POPULATION 2,034
Maintenance,	\$68,137.13	\$105,953.32	\$25,404.26	\$21,650.27
<i>Departmental,</i>	<i>66,997.74</i>	<i>72,739.67</i>	<i>24,764.43</i>	<i>21,449.95</i>
General government,	4,780.62	8,596.96	1,816.28	1,226.02
Protection of persons and property,	12,828.33	17,375.19	1,832.97	540.50
Health and sanitation,	540.65	5,774.09	421.35	345.49
Highways,	19,153.61	18,429.23	3,793.01	4,011.74
Charities,	1,461.53	2,987.50	3,230.79	3,795.97
Soldiers' benefits,	144.00	572.90	3,043.95	2,129.00
Education,	22,617.75	15,841.74	9,207.96	8,679.58
Libraries,	2,855.71	500.55	476.71	365.43
Recreation,	2,086.89	1,735.23	125.00	156.00
Unclassified,	528.65	976.28	816.46	200.22
<i>Public service enterprises,</i>	<i>19.54</i>	<i>32,360.01</i>	—	—
Electric light,	—	32,350.01	—	—
Water,	—	—	—	—
All other,	19.54	10.00	—	—
<i>Cemeteries,</i>	<i>1,119.90</i>	<i>323.54</i>	<i>639.78</i>	<i>200.32</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>480.10</i>	—	—
Interest,	1,519.51	13,238.23	816.00	476.37
<i>Loans, general purposes,</i>	<i>1,519.51</i>	<i>8,934.15</i>	<i>816.00</i>	<i>476.37</i>
<i>Loans, public service enterprises,</i>	—	<i>4,202.83</i>	—	—
<i>Loans, cemeteries,</i>	—	<i>101.25</i>	—	—
Outlays,	7,268.78	29,816.59	418.67	344.25
<i>Departmental,</i>	<i>5,668.78</i>	<i>13,766.06</i>	<i>418.67</i>	<i>344.25</i>
General government,	—	—	394.67	—
Protection of persons and property,	—	2,263.33	—	144.25
Health and sanitation,	—	—	—	—
Highways,	5,518.78	10,988.69	—	—
Charities,	—	—	—	—
Education,	150.00	—	—	200.00
Libraries,	—	—	—	—
Recreation,	—	504.04	24.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	<i>16,060.53</i>	—	—
Electric light,	—	16,060.53	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>1,600.00</i>	—	—	—
Municipal indebtedness,	14,474.36	99,029.46	10,200.00	4,500.00
<i>From sinking funds,</i>	—	<i>23,050.00</i>	—	—
<i>From revenue and other sources,</i>	<i>474.36</i>	<i>1,297.46</i>	<i>2,200.00</i>	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>14,000.00</i>	<i>69,682.00</i>	<i>8,000.00</i>	<i>4,500.00</i>
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	763.92	154,453.06	932.57	2,022.38
<i>To sinking funds from revenue,</i>	—	<i>16,700.00</i>	—	—
<i>To sinking funds from premiums,</i>	—	<i>141.46</i>	—	—
<i>All other,</i>	<i>763.92</i>	<i>137,611.60</i>	<i>932.57</i>	<i>2,022.38</i>
Refunds,	4,182.78	85.75	—	40.68
Agency, trust, and investment,	19,438.03	21,549.23	3,147.00	4,095.69
<i>Taxes and licenses for State,</i>	<i>11,275.00</i>	<i>9,980.00</i>	<i>1,760.00</i>	<i>1,797.75</i>
<i>Taxes for county,</i>	<i>7,819.57</i>	<i>6,142.62</i>	<i>1,137.00</i>	<i>1,494.00</i>
<i>Expenditures for grade crossings,</i>	—	—	—	<i>261.18</i>
<i>Sinking and other permanent funds,</i>	<i>343.46</i>	<i>5,426.61</i>	<i>250.00</i>	<i>192.76</i>
<i>All other,</i>	—	—	—	<i>350.00</i>
RECAPITULATION.				
Maintenance and interest,	\$69,656.69	\$119,191.55	\$26,220.26	\$22,126.64
Permanent debt (except from sinking funds),	474.36	1,297.46	2,200.00	—
Sinking fund requirements from revenue,	—	16,700.00	—	—
Premiums paid to sinking funds,	—	141.46	—	—
Outlays,	7,268.78	29,816.59	418.67	344.25
Permanent debt from sinking funds,	—	28,050.00	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	14,000.00	69,682.00	8,000.00	4,500.00
Transfers (except to sinking funds) and refunds,	4,946.70	137,697.35	932.57	2,063.06
Agency, trust, and investment,	19,438.03	21,549.23	3,147.00	4,095.69
Total payments,	\$115,784.56	\$424,125.64	\$40,918.50	\$33,129.64
<i>Balance on hand, including funds,</i>	<i>37,046.42</i>	<i>51,290.17</i>	<i>1,885.59</i>	<i>3,338.86</i>
GRAND TOTAL,	\$152,830.98	\$475,415.81	\$42,804.09	\$36,468.50

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 15.

RECEIPTS.	Charlton POPULATION 2,032	Rehoboth POPULATION 2,001	Hadley POPULATION 1,999	Hatfield POPULATION 1,986
REVENUE.	\$21,996.20	\$22,771.05	\$29,368.98	\$28,688.87
General,	18,700.19	18,006.22	27,963.88	22,090.46
<i>Taxes,</i>	<i>15,466.89</i>	<i>14,957.21</i>	<i>21,984.09</i>	<i>20,402.50</i>
Property and poll,	15,102.84	13,886.15	21,427.84	19,358.48
Corporation, bank, etc.,	364.05	1,071.06	556.25	1,044.02
<i>Licenses and permits,</i>	<i>8.00</i>	<i>9.00</i>	<i>754.00</i>	<i>6.00</i>
<i>Fines and forfeits,</i>	<i>56.10</i>	<i>115.49</i>	<i>52.00</i>	<i>90.00</i>
<i>Grants and gifts,</i>	<i>3,169.20</i>	<i>2,924.52</i>	<i>5,173.79</i>	<i>1,591.96</i>
For expenses,	2,947.83	2,924.52	5,173.79	1,591.96
For outlays,	221.37	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	3,296.01	4,764.83	1,405.10	6,598.41
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>603.57</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	603.57
<i>Privileges,</i>	<i>912.47</i>	<i>907.64</i>	<i>228.64</i>	<i>649.72</i>
<i>Departmental,</i>	<i>2,029.24</i>	<i>3,442.10</i>	<i>688.95</i>	<i>488.54</i>
General government,	61.90	—	25.00	34.00
Protection of persons and property,	58.50	—	89.15	—
Health and sanitation,	—	—	—	—
Highways,	3.60	—	—	18.30
Charities,	639.67	2,962.10	6.08	2.55
Soldiers' benefits,	1,242.00	412.00	275.00	72.00
Education,	18.10	68.00	177.09	361.69
Libraries,	5.47	—	13.40	—
Recreation,	—	—	—	—
Unclassified,	—	—	103.23	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>4,279.31</i>
Electric light,	—	—	—	—
Water,	—	—	—	4,279.31
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>12.00</i>	<i>—</i>	<i>213.74</i>	<i>.50</i>
<i>Interest,</i>	<i>342.30</i>	<i>415.09</i>	<i>273.77</i>	<i>576.77</i>
On sinking funds,	—	—	—	412.72
On trust and investment funds,	97.00	204.96	4.00	—
All other,	245.30	210.13	269.77	164.05
NON-REVENUE.	\$16,638.52	\$13,945.71	\$5,560.58	\$39,160.92
Offsets to outlays,	—	—	—	9,982.40
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>9,982.40</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	13,000.00	11,000.00	300.00	17,000.00
<i>Loans, general purposes,</i>	<i>500.00</i>	<i>—</i>	<i>300.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>12,500.00</i>	<i>11,000.00</i>	<i>—</i>	<i>17,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	467.09	—	598.86	3,761.67
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>467.09</i>	<i>—</i>	<i>598.86</i>	<i>3,761.67</i>
Refunds,	3.43	3.50	84.72	19.66
Agency, trust, and investment,	3,168.00	2,942.21	4,577.00	8,397.19
<i>Taxes and licenses for State,</i>	<i>1,925.00</i>	<i>1,375.00</i>	<i>2,285.00</i>	<i>2,035.00</i>
<i>Taxes for county,</i>	<i>1,243.00</i>	<i>1,267.21</i>	<i>1,992.00</i>	<i>2,434.67</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>300.00</i>	<i>300.00</i>	<i>3,927.52</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$21,996.20	\$22,771.05	\$29,368.98	\$38,671.27
Premiums,	—	—	—	—
Municipal indebtedness,	13,000.00	11,000.00	300.00	17,000.00
Transfers and refunds,	470.52	3.50	683.58	3,781.33
Agency, trust, and investment,	3,168.00	2,942.21	4,577.00	8,397.19
Total receipts,	\$38,634.72	\$36,716.76	\$34,929.56	\$67,849.79
<i>Balance on hand, including funds,</i>	<i>1,057.62</i>	<i>2,476.38</i>	<i>13,981.74</i>	<i>1,149.21</i>
GRAND TOTAL,	\$39,692.34	\$39,193.14	\$48,911.30	\$68,999.00

Graded According to Population of 1910 — Continued.

GROUP 15.

PAYMENTS.	Charlton POPULATION 2,032	Rehoboth POPULATION 2,001	Hadley POPULATION 1,999	Hatfield POPULATION 1,986
Maintenance,	\$19,458.53	\$19,727.40	\$18,987.26	\$18,362.97
<i>Departmental,</i>	<i>19,317.48</i>	<i>19,571.90</i>	<i>18,791.21</i>	<i>17,627.43</i>
General government,	1,255.66	1,453.62	1,272.08	2,335.56
Protection of persons and property,	450.01	285.54	1,149.68	327.41
Health and sanitation,	851.65	630.25	158.92	317.90
Highways,	4,017.16	3,570.86	2,866.97	3,828.67
Charities,	1,918.88	4,747.24	510.46	881.65
Soldiers' benefits,	1,309.00	736.87	120.00	76.00
Education,	8,883.95	7,789.13	12,109.53	8,613.12
Libraries,	245.47	—	402.07	444.81
Recreation,	161.68	—	25.00	150.00
Unclassified,	224.02	328.39	176.50	652.31
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>635.54</i>
Electric light,	—	—	—	—
Water,	—	—	—	635.54
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>141.05</i>	<i>155.50</i>	<i>196.05</i>	<i>100.00</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	511.03	421.62	1,470.00	2,505.55
<i>Loans, general purposes,</i>	<i>511.03</i>	<i>421.62</i>	<i>1,470.00</i>	<i>505.55</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,992.55	1,864.90	650.00	10,440.58
<i>Departmental,</i>	<i>1,992.55</i>	<i>1,864.90</i>	<i>650.00</i>	<i>10,301.59</i>
General government,	—	—	—	—
Protection of persons and property,	1,631.00	—	650.00	284.41
Health and sanitation,	—	—	—	724.97
Highways,	—	1,864.90	—	9,117.21
Charities,	—	—	—	—
Education,	361.55	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	175.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>138.99</i>
Electric light,	—	—	—	—
Water,	—	—	—	138.99
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	9,100.00	8,000.00	—	22,077.52
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,077.52</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>9,100.00</i>	<i>8,000.00</i>	<i>—</i>	<i>20,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	467.09	—	598.86	3,761.67
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>861.67</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>467.09</i>	<i>—</i>	<i>598.86</i>	<i>2,900.00</i>
Refunds,	3.43	3.50	84.72	19.66
Agency, trust, and investment,	3,230.00	2,991.67	4,577.00	9,671.58
<i>Taxes and licenses for State,</i>	<i>1,925.00</i>	<i>1,375.00</i>	<i>2,285.00</i>	<i>2,035.00</i>
<i>Taxes for county,</i>	<i>1,243.00</i>	<i>1,267.21</i>	<i>1,992.00</i>	<i>2,434.67</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>62.00</i>	<i>349.46</i>	<i>300.00</i>	<i>5,201.91</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$19,969.56	\$20,149.02	\$20,457.26	\$20,868.52
Permanent debt (except from sinking funds),	—	—	—	2,077.52
Sinking fund requirements from revenue,	—	—	—	861.67
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,992.55	1,864.90	650.00	10,440.58
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	9,100.00	8,000.00	—	20,000.00
Transfers (except to sinking funds) and refunds,	470.52	3.50	683.58	2,919.66
Agency, trust, and investment,	3,230.00	2,991.67	4,577.00	9,671.58
Total payments,	\$34,762.63	\$33,009.09	\$26,367.84	\$66,839.53
Balance on hand, including funds,	4,929.71	6,184.05	22,543.46	2,159.47
GRAND TOTAL,	\$39,692.34	\$39,193.14	\$48,911.30	\$68,999.00

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 16.

RECEIPTS.	Swansea POPULATION 1,978	Sturbridge POPULATION 1,957	Shrewsbury POPULATION 1,946	Stockbridge POPULATION 1,933
REVENUE.	\$29,897.38	\$22,339.30	\$40,175.26	\$57,477.68
General,	22,602.07	18,859.51	29,649.17	55,145.47
<i>Taxes,</i>	<i>19,868.78</i>	<i>15,767.66</i>	<i>26,520.12</i>	<i>54,436.79</i>
Property and poll,	17,416.91	15,641.77	22,241.25	49,887.74
Corporation, bank, etc.,	2,451.87	115.89	4,278.87	4,549.05
<i>Licenses and permits,</i>	<i>69.00</i>	<i>1,024.50</i>	<i>434.00</i>	<i>6.50</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>166.06</i>	<i>63.40</i>	<i>95.91</i>
<i>Grants and gifts,</i>	<i>2,664.29</i>	<i>1,911.30</i>	<i>2,631.65</i>	<i>606.27</i>
For expenses,	2,664.29	1,911.30	2,581.65	606.27
For outlays,	—	—	50.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	7,295.31	3,479.79	10,526.09	2,332.21
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>195.94</i>	<i>761.01</i>
To meet expenses,	—	—	15.80	761.01
To meet outlays,	—	—	180.14	—
<i>Privileges,</i>	<i>2,619.02</i>	<i>923.23</i>	<i>2,023.95</i>	<i>—</i>
<i>Departmental,</i>	<i>3,736.80</i>	<i>1,224.25</i>	<i>2,431.21</i>	<i>1,571.20</i>
General government,	133.00	14.00	138.25	175.00
Protection of persons and property,	—	—	345.82	34.00
Health and sanitation,	97.02	—	—	—
Highways,	104.02	2.00	—	39.31
Charities,	2,813.19	529.67	1,035.81	189.64
Soldiers' benefits,	432.00	585.00	874.00	1,094.00
Education,	125.00	76.85	—	39.25
Libraries,	12.45	16.73	37.33	—
Recreation,	—	—	—	—
Unclassified,	20.12	—	—	—
<i>Public service enterprises,</i>	<i>2.00</i>	<i>—</i>	<i>4,000.46</i>	<i>—</i>
Electric light,	—	—	4,000.46	—
Water,	—	—	—	—
All other,	2.00	—	—	—
<i>Cemeteries,</i>	<i>74.50</i>	<i>68.00</i>	<i>60.00</i>	<i>—</i>
<i>Interest,</i>	<i>862.99</i>	<i>1,264.31</i>	<i>1,814.53</i>	<i>—</i>
On sinking funds,	104.00	—	—	—
On trust and investment funds,	262.02	1,233.40	1,539.59	—
All other,	496.97	30.91	274.94	—
NON-REVENUE.	\$33,531.49	\$14,171.35	\$18,137.43	\$27,622.39
Offsets to outlays,	5,657.58	—	—	—
<i>Departmental,</i>	<i>5,657.58</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	19,011.31	9,000.00	10,300.00	14,000.00
<i>Loans, general purposes,</i>	<i>4,000.00</i>	<i>—</i>	<i>—</i>	<i>2,000.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,300.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>9,000.00</i>	<i>9,000.00</i>	<i>12,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>11.31</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	3,128.51	1,117.39	2,973.43	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>3,128.51</i>	<i>1,117.39</i>	<i>2,973.43</i>	<i>—</i>
Refunds,	66.74	137.24	—	302.56
Agency, trust, and investment,	5,667.35	3,916.72	4,864.00	13,319.83
<i>Taxes and licenses for State,</i>	<i>2,585.00</i>	<i>1,975.50</i>	<i>2,530.00</i>	<i>7,269.54</i>
<i>Taxes for county,</i>	<i>2,382.35</i>	<i>1,066.00</i>	<i>1,634.00</i>	<i>6,050.29</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>700.00</i>	<i>875.22</i>	<i>700.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$35,554.96	\$22,339.30	\$40,175.26	\$57,477.68
Premiums,	11.31	—	—	—
Municipal indebtedness,	19,000.00	9,000.00	10,300.00	14,000.00
Transfers and refunds,	3,195.25	1,254.63	2,973.43	302.56
Agency, trust, and investment,	5,667.35	3,916.72	4,864.00	13,319.83
Total receipts,	\$63,423.87	\$36,510.65	\$58,312.69	\$85,100.07
Balance on hand, including funds,	7,791.78	2,805.01	880.63	1,548.41
GRAND TOTAL,	\$71,220.65	\$39,315.66	\$59,193.32	\$86,648.48

Graded According to Population of 1910 — Continued.

GROUP 16.

PAYMENTS.	Swansea POPULATION 1,978	Sturbridge POPULATION 1,957	Shrewsbury POPULATION 1,946	Stockbridge POPULATION 1,933
Maintenance,	\$22,838.05	\$21,762.35	\$30,412.20	\$51,037.62
<i>Departmental,</i>	<i>22,668.33</i>	<i>21,023.42</i>	<i>24,527.29</i>	<i>49,710.62</i>
General government,	2,294.76	1,267.20	2,287.81	4,073.06
Protection of persons and property,	235.81	414.96	2,031.80	4,423.17
Health and sanitation,	333.41	194.48	623.10	1,619.13
Highways,	6,629.30	4,742.44	2,775.96	14,282.98
Charities,	3,063.07	3,178.18	2,778.09	2,792.02
Soldiers' benefits,	412.00	552.20	844.00	1,207.00
Education,	8,690.73	9,817.15	10,009.11	17,273.03
Libraries,	799.53	491.51	2,464.73	1,551.81
Recreation,	—	115.00	125.00	100.25
Unclassified,	159.72	250.30	587.69	2,388.17
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>5,065.10</i>	<i>—</i>
Electric light,	—	—	5,065.10	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>169.72</i>	<i>225.59</i>	<i>814.81</i>	<i>1,327.00</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>513.34</i>	<i>5.00</i>	<i>—</i>
Interest,	759.60	517.84	1,154.04	560.04
<i>Loans, general purposes,</i>	<i>759.60</i>	<i>517.84</i>	<i>215.60</i>	<i>560.04</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>938.44</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	16,959.34	1,399.69	10,207.15	1,549.44
<i>Departmental,</i>	<i>16,959.34</i>	<i>1,399.69</i>	<i>5,722.65</i>	<i>1,549.44</i>
General government,	—	485.06	531.00	872.44
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	79.40	—	—
Highways,	16,959.34	835.23	2,764.40	547.00
Charities,	—	—	—	—
Education,	—	—	2,427.25	—
Libraries,	—	—	—	—
Recreation,	—	—	—	130.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>4,484.50</i>	<i>—</i>
Electric light,	—	—	4,484.50	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	17,000.00	7,528.67	7,500.00	18,045.33
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,000.00</i>	<i>500.00</i>	<i>1,500.00</i>	<i>6,045.33</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>7,000.00</i>	<i>6,000.00</i>	<i>12,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>28.67</i>	<i>—</i>	<i>—</i>
Transfers,	3,128.51	1,117.39	2,973.43	—
<i>To sinking funds from revenue,</i>	<i>1,400.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,728.51</i>	<i>1,117.39</i>	<i>2,973.43</i>	<i>—</i>
Refunds,	66.74	137.24	—	302.56
Agency, trust, and investment,	7,113.21	4,651.55	5,024.94	13,319.83
<i>Taxes and licenses for State,</i>	<i>2,585.00</i>	<i>1,975.50</i>	<i>2,530.00</i>	<i>7,269.54</i>
<i>Taxes for county,</i>	<i>2,382.35</i>	<i>1,066.00</i>	<i>1,634.00</i>	<i>6,050.29</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,145.86</i>	<i>1,610.05</i>	<i>860.94</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$23,597.65	\$22,280.19	\$31,566.24	\$51,597.66
Permanent debt (except from sinking funds),	2,000.00	500.00	1,500.00	6,045.33
Sinking fund requirements from revenue,	1,400.00	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	16,959.34	1,399.69	10,207.15	1,549.44
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	7,028.67	6,000.00	12,000.00
Transfers (except to sinking funds) and refunds,	1,795.25	1,254.63	2,973.43	302.56
Agency, trust, and investment,	7,113.21	4,651.55	5,024.94	13,319.83
Total payments,	\$67,865.45	\$37,114.73	\$57,271.76	\$84,814.82
Balance on hand, including funds,	3,355.20	2,200.93	1,921.66	1,833.66
GRAND TOTAL,	\$71,220.65	\$39,315.66	\$59,193.32	\$86,648.48

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 17.

RECEIPTS.	Dennis POPULATION 1,919	Hanson POPULATION 1,854	Sheffield POPULATION 1,817	Hamilton POPULATION 1,749
REVENUE.	\$25,669.29	\$29,383.50	\$21,049.92	\$47,149.04
General,	23,908.74	24,853.68	19,442.40	43,745.04
<i>Taxes,</i>	<i>22,149.78</i>	<i>22,579.31</i>	<i>16,006.45</i>	<i>42,670.63</i>
Property and poll,	20,567.93	21,714.79	13,127.99	33,666.81
Corporation, bank, etc.,	1,581.85	864.52	2,478.46	9,003.82
<i>Licenses and permits,</i>	<i>30.00</i>	<i>22.00</i>	<i>976.75</i>	—
<i>Fines and forfeits,</i>	<i>16.00</i>	<i>35.47</i>	<i>110.81</i>	<i>17.52</i>
<i>Grants and gifts,</i>	<i>1,713.86</i>	<i>2,216.90</i>	<i>2,743.39</i>	<i>1,056.89</i>
For expenses,	1,713.96	1,983.20	2,171.45	1,019.39
For outlays,	—	233.70	576.94	37.50
<i>All other,</i>	—	—	—	—
Commercial,	1,760.55	4,529.82	1,607.52	3,404.00
<i>Special assessments,</i>	—	—	—	<i>978.06</i>
To meet expenses,	—	—	—	978.06
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>19.00</i>	<i>664.34</i>	—	<i>1,070.00</i>
<i>Departmental,</i>	<i>1,532.28</i>	<i>3,144.37</i>	<i>1,497.20</i>	<i>1,094.78</i>
General government,	—	—	52.00	41.00
Protection of persons and property,	149.70	340.46	5.00	38.47
Health and sanitation,	—	—	—	—
Highways,	163.14	10.05	—	—
Charities,	147.51	431.05	171.94	—
Soldiers' benefits,	1,060.00	2,201.00	1,238.00	1,005.00
Education,	11.93	161.81	7.50	6.79
Libraries,	—	—	11.82	3.52
Recreation,	—	—	—	—
Unclassified,	—	—	10.94	—
<i>Public service enterprises,</i>	<i>119.25</i>	—	<i>20.00</i>	<i>5.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	119.25	—	20.00	5.00
<i>Cemeteries,</i>	—	—	—	<i>100.00</i>
<i>Interest,</i>	<i>90.02</i>	<i>721.11</i>	<i>90.32</i>	<i>166.16</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	90.02	60.00	85.14	68.28
All other,	—	661.11	5.18	87.88
NON-REVENUE.	\$10,086.72	\$9,224.05	\$9,057.26	\$45,732.70
Offsets to outlays,	—	—	160.85	5,342.25
<i>Departmental,</i>	—	—	<i>160.85</i>	<i>5,342.25</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	5,374.11	5,202.96	4,000.00	25,000.00
<i>Loans, general purposes,</i>	<i>1,000.00</i>	<i>3,000.00</i>	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>2,000.00</i>	<i>4,000.00</i>	<i>25,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>374.11</i>	<i>202.96</i>	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	113.25	964.40	—	1,714.11
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	113.25	964.40	—	1,714.11
Refunds,	393.33	—	1,224.82	56.66
Agency, trust, and investment,	4,206.03	3,056.69	3,671.59	13,619.68
<i>Taxes and licenses for State,</i>	<i>1,980.00</i>	<i>1,650.00</i>	<i>1,975.25</i>	<i>5,775.00</i>
<i>Taxes for county,</i>	<i>2,019.23</i>	<i>1,406.69</i>	<i>1,696.34</i>	<i>6,133.92</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>7.00</i>	—	—	<i>1,710.76</i>
<i>All other,</i>	<i>199.80</i>	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$25,669.29	\$29,383.50	\$21,210.77	\$52,491.29
Premiums,	—	—	—	—
Municipal indebtedness,	5,374.11	5,202.96	4,000.00	25,000.00
Transfers and refunds,	506.58	964.40	1,224.82	1,770.77
Agency, trust, and investment,	4,206.03	3,056.69	3,671.59	13,619.68
Total receipts,	\$35,756.01	\$38,607.55	\$30,107.18	\$92,881.74
<i>Balance on hand, including funds,</i>	<i>1,458.54</i>	<i>7,390.62</i>	<i>944.93</i>	<i>6,108.04</i>
GRAND TOTAL,	\$37,214.55	\$45,998.17	\$31,052.11	\$98,989.78

TOWNS UNDER 5,000 POPULATION.

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Graded According to Population of 1910 — Continued.

GROUP 17.

PAYMENTS.	Dennis POPULATION 1,919	Hanson POPULATION 1,854	Sheffield POPULATION 1,817	Hamilton POPULATION 1,749
Maintenance,	\$20,377.01	\$20,904.47	\$17,786.45	\$37,433.35
<i>Departmental,</i>	<i>20,321.01</i>	<i>20,830.17</i>	<i>17,741.07</i>	<i>37,181.69</i>
General government,	2,553.67	1,872.95	1,418.96	4,212.61
Protection of persons and property,	767.89	2,025.14	279.86	4,976.74
Health and sanitation,	126.80	204.45	509.89	279.60
Highways,	3,749.59	3,173.68	3,034.72	11,788.86
Charities,	3,056.64	2,296.79	1,504.93	1,519.23
Soldiers' benefits,	908.00	2,525.10	1,324.94	1,190.00
Education,	8,880.87	8,041.56	8,334.19	12,192.65
Libraries,	—	473.40	141.36	537.37
Recreation,	—	100.00	—	29.40
Unclassified,	277.55	117.10	992.22	455.03
<i>Public service enterprises,</i>	<i>6.00</i>	<i>—</i>	<i>30.05</i>	<i>8.26</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	6.00	—	30.05	5.25
<i>Cemeteries,</i>	<i>50.00</i>	<i>74.30</i>	<i>15.33</i>	<i>246.41</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	832.34	864.50	166.38	1,615.81
<i>Loans, general purposes,</i>	<i>832.34</i>	<i>864.50</i>	<i>166.38</i>	<i>1,595.81</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.00</i>
Outlays,	1,000.00	10,669.15	2,399.39	10,079.64
<i>Departmental,</i>	<i>1,000.00</i>	<i>10,669.15</i>	<i>2,399.39</i>	<i>10,079.64</i>
General government,	—	—	—	364.77
Protection of persons and property,	—	584.80	—	—
Health and sanitation,	—	—	—	—
Highways,	1,000.00	10,084.35	1,442.19	8,861.01
Charities,	—	—	—	—
Education,	—	—	957.20	853.86
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,205.71	1,179.55	4,015.13	32,980.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,800.00</i>	<i>1,000.00</i>	<i>—</i>	<i>2,980.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>—</i>	<i>4,000.00</i>	<i>30,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>405.71</i>	<i>179.55</i>	<i>15.13</i>	<i>—</i>
Transfers,	113.25	964.40	—	1,714.11
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>113.25</i>	<i>964.40</i>	<i>—</i>	<i>1,714.11</i>
Refunds,	393.33	—	1,224.82	56.66
Agency, trust, and investment,	4,201.03	3,056.69	3,671.59	13,139.20
<i>Taxes and licenses for State,</i>	<i>1,980.00</i>	<i>1,650.00</i>	<i>1,975.25</i>	<i>5,775.00</i>
<i>Taxes for county,</i>	<i>2,019.23</i>	<i>1,406.69</i>	<i>1,696.34</i>	<i>6,133.92</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2.00</i>	<i>—</i>	<i>—</i>	<i>1,230.28</i>
<i>All other,</i>	<i>199.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$21,209.35	\$21,768.97	\$17,952.83	\$39,049.16
Permanent debt (except from sinking funds),	3,800.00	1,000.00	—	2,980.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,000.00	10,669.15	2,399.39	10,079.64
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,405.71	179.55	4,015.13	30,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	506.58	964.40	1,224.82	1,770.77
Agency, trust, and investment,	4,201.03	3,056.69	3,671.59	13,139.20
Total payments,	\$35,122.67	\$37,638.76	\$29,263.76	\$97,018.77
Balance on hand, including funds,	2,091.88	8,359.41	1,788.35	1,971.01
GRAND TOTAL,	\$37,214.55	\$45,998.17	\$31,052.11	\$98,989.78

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 18.

RECEIPTS.	Southborough POPULATION 1,745	Rutland POPULATION 1,743	Wrentham POPULATION 1,743	Colrain POPULATION 1,741
REVENUE.	\$48,977.06	\$22,460.51	\$33,459.68	\$16,942.96
General,	41,460.37	17,336.29	25,357.61	15,332.51
<i>Taxes,</i>	<i>38,954.39</i>	<i>15,292.04</i>	<i>23,065.27</i>	<i>12,164.69</i>
Property and poll,	16,192.65	15,195.09	21,843.95	10,541.17
Corporation, bank, etc.,	22,761.74	96.95	1,221.32	1,623.52
<i>Licenses and permits,</i>	<i>2.00</i>	<i>—</i>	<i>34.00</i>	<i>414.60</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>14.68</i>	<i>4.68</i>	<i>16.00</i>
<i>Grants and gifts,</i>	<i>2,503.98</i>	<i>2,029.57</i>	<i>2,253.66</i>	<i>2,738.32</i>
For expenses,	2,503.98	2,029.57	2,253.66	2,738.32
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	7,516.69	5,124.22	8,102.07	1,610.45
<i>Special assessments,</i>	<i>737.05</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	737.05	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,709.19</i>	<i>—</i>	<i>329.35</i>	<i>—</i>
<i>Departmental,</i>	<i>2,759.28</i>	<i>818.45</i>	<i>4,124.07</i>	<i>968.01</i>
General government,	324.50	264.60	76.00	—
Protection of persons and property,	714.22	—	19.40	—
Health and sanitation,	—	—	—	—
Highways,	79.60	—	183.00	—
Charities,	634.86	8.00	2,608.77	209.89
Soldiers' benefits,	837.00	358.00	1,121.00	558.00
Education,	164.30	181.87	69.50	127.50
Libraries,	4.80	5.98	10.00	18.59
Recreation,	—	—	—	—
Unclassified,	—	—	36.40	54.03
<i>Public service enterprises,</i>	<i>—</i>	<i>3,701.17</i>	<i>3,274.92</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	3,701.17	3,274.92	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>522.00</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<i>Interest,</i>	<i>1,739.17</i>	<i>604.60</i>	<i>375.73</i>	<i>632.44</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,471.21	—	308.51	630.00
All other,	317.96	604.60	65.22	2.44
NON-REVENUE.	\$22,451.49	\$14,148.39	\$12,589.33	\$17,257.92
Offsets to outlays,	—	—	325.00	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>100.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>225.00</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,550.00	7,000.00	6,500.00	13,000.00
<i>Loans, general purposes,</i>	<i>550.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>4,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>7,000.00</i>	<i>2,500.00</i>	<i>13,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,618.84	5,421.95	2,343.71	880.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,618.84</i>	<i>4,421.95</i>	<i>2,343.71</i>	<i>880.00</i>
Refunds,	33.65	2.40	224.36	186.57
Agency, trust, and investment,	10,249.00	1,724.04	3,196.26	3,191.35
<i>Taxes and licenses for State,</i>	<i>4,070.00</i>	<i>1,045.00</i>	<i>2,130.32</i>	<i>1,347.50</i>
<i>Taxes for county,</i>	<i>2,629.00</i>	<i>675.00</i>	<i>15.94</i>	<i>1,449.71</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,550.00</i>	<i>4.00</i>	<i>150.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>394.14</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$48,977.06	\$22,460.51	\$33,784.68	\$16,942.96
Premiums,	—	—	—	—
Municipal indebtedness,	0,550.00	7,000.00	6,500.00	13,000.00
Transfers and refunds,	1,652.49	5,424.35	2,568.07	1,066.57
Agency, trust, and investment,	10,249.00	1,724.04	3,196.26	3,191.35
Total receipts,	\$71,428.55	\$36,608.90	\$46,049.01	\$34,200.88
<i>Balance on hand, including funds,</i>	<i>15,892.71</i>	<i>288.53</i>	<i>4,203.48</i>	<i>1,720.16</i>
GRAND TOTAL,	\$87,321.26	\$36,897.43	\$60,252.49	\$35,921.04

Graded According to Population of 1910 — Continued.

GROUP 18.

PAYMENTS.	Southborough POPULATION 1,745	Rutland POPULATION 1,743	Wrentham POPULATION 1,743	Colrain POPULATION 1,741
Maintenance,	\$40,129.20	\$14,054.43	\$24,694.59	\$18,534.34
<i>Departmental,</i>	<i>39,327.20</i>	<i>12,155.10</i>	<i>23,058.24</i>	<i>18,534.34</i>
General government,	3,105.43	1,819.58	1,711.81	926.55
Protection of persons and property,	4,523.56	382.65	3,262.17	94.27
Health and sanitation,	224.00	125.65	142.00	339.38
Highways,	10,647.72	1,980.47	2,429.75	3,456.01
Charities,	3,355.70	744.06	3,265.20	1,439.54
Soldiers' benefits,	1,175.50	332.00	1,084.00	366.00
Education,	14,621.66	6,310.63	9,875.19	10,823.53
Libraries,	628.92	293.81	827.16	843.09
Recreation,	515.60	95.00	75.00	50.00
Unclassified,	529.11	71.25	385.96	195.97
<i>Public service enterprises,</i>	<i>—</i>	<i>1,899.33</i>	<i>1,636.35</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	1,899.33	1,636.35	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>802.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	609.28	2,186.71	3,066.15	299.00
<i>Loans, general purposes,</i>	<i>609.28</i>	<i>1,471.08</i>	<i>605.71</i>	<i>299.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>715.63</i>	<i>2,460.44</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	11,704.88	—	8,624.35	348.84
<i>Departmental,</i>	<i>11,704.88</i>	<i>—</i>	<i>1,527.86</i>	<i>348.84</i>
General government,	—	—	—	—
Protection of persons and property,	1,130.00	—	662.77	—
Health and sanitation,	—	—	—	—
Highways,	6,136.38	—	428.00	—
Charities,	—	—	—	—
Education,	3,298.16	—	—	348.84
Libraries,	1,140.34	—	—	—
Recreation,	—	—	437.09	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>7,096.49</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	7,096.49	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	13,000.00	13,500.00	5,000.00	11,550.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>3,000.00</i>	<i>4,500.00</i>	<i>2,500.00</i>	<i>650.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>9,000.00</i>	<i>2,500.00</i>	<i>11,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,618.84	5,421.95	2,343.71	880.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,618.84</i>	<i>5,421.95</i>	<i>2,343.71</i>	<i>880.00</i>
Refunds,	33.65	2.40	224.36	186.57
Agency, trust, and investment,	10,249.00	1,724.04	3,051.06	3,191.35
<i>Taxes and licenses for State,</i>	<i>4,070.00</i>	<i>1,045.00</i>	<i>2,130.32</i>	<i>1,347.50</i>
<i>Taxes for county,</i>	<i>2,629.00</i>	<i>675.00</i>	<i>915.94</i>	<i>1,449.71</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,550.00</i>	<i>4.04</i>	<i>4.80</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>394.14</i>
RECAPITULATION.				
Maintenance and interest,	\$40,738.48	\$16,241.14	\$27,760.74	\$18,833.34
Permanent debt (except from sinking funds),	3,000.00	4,500.00	2,500.00	650.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	11,704.88	—	8,624.35	348.84
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	9,000.00	2,500.00	11,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,652.49	5,424.35	2,568.07	1,066.57
Agency, trust, and investment,	10,249.00	1,724.04	3,051.06	3,191.35
Total payments,	\$77,344.85	\$36,889.53	\$47,004.22	\$35,090.10
Balance on hand, including funds,	9,976.41	7.90	13,248.27	830.94
GRAND TOTAL,	\$87,321.26	\$36,897.43	\$60,252.49	\$35,921.04

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 19.

RECEIPTS.	Marshfield POPULATION 1,738	Raynham POPULATION 1,725	Northborough POPULATION 1,713	Bellingham POPULATION 1,696
REVENUE.	\$42,614.71	\$18,787.99	\$37,307.78	\$22,616.66
General,	36,796.25	14,658.68	25,763.59	18,956.95
<i>Taxes,</i>	<i>34,175.67</i>	<i>8,515.82</i>	<i>22,580.73</i>	<i>15,995.57</i>
Property and poll,	32,504.88	5,126.89	18,890.76	13,732.48
Corporation, bank, etc.,	1,670.79	3,388.93	3,689.97	2,263.09
<i>Licenses and permits,</i>	<i>60.00</i>	<i>3.00</i>	<i>2.00</i>	<i>2.00</i>
<i>Fines and forfeits,</i>	<i>635.01</i>	<i>80.27</i>	<i>59.20</i>	<i>85.00</i>
<i>Grants and gifts,</i>	<i>1,927.57</i>	<i>6,059.59</i>	<i>3,121.66</i>	<i>2,874.38</i>
For expenses,	1,927.57	2,693.59	2,121.66	2,874.38
For outlays,	—	3,366.00	1,000.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	5,818.46	4,129.31	11,544.19	3,659.71
<i>Special assessments,</i>	<i>563.80</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	563.80	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>37.50</i>	<i>1,699.04</i>	<i>2,056.96</i>	<i>343.36</i>
<i>Departmental,</i>	<i>4,805.24</i>	<i>2,351.24</i>	<i>2,128.97</i>	<i>2,995.33</i>
General government,	100.50	2.70	884.34	9.75
Protection of persons and property,	1,495.48	—	222.47	—
Health and sanitation,	154.50	—	27.85	—
Highways,	109.14	1.65	—	—
Charities,	110.09	276.70	402.13	2,400.40
Soldiers' benefits,	2,665.00	1,303.00	488.00	477.00
Education,	125.00	685.69	43.47	106.00
Libraries,	33.11	—	42.81	2.18
Recreation,	—	—	6.00	—
Unclassified,	12.42	81.50	11.90	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>4,655.15</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	4,555.15	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>409.27</i>	<i>—</i>
<i>Interest,</i>	<i>411.92</i>	<i>79.03</i>	<i>2,393.84</i>	<i>321.02</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	196.52	18.03	1,829.19	58.92
All other,	215.40	61.00	564.65	262.10
NON-REVENUE.	\$30,734.98	\$9,221.03	\$36,842.21	\$14,380.01
Offsets to outlays,	8,962.57	—	—	—
<i>Departmental,</i>	<i>8,962.57</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	16,000.00	6,000.00	5,000.00	11,492.50
<i>Loans, general purposes,</i>	<i>5,000.00</i>	<i>—</i>	<i>—</i>	<i>3,492.50</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>11,000.00</i>	<i>6,000.00</i>	<i>5,000.00</i>	<i>8,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	125.70	571.46	27,369.12	250.46
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>125.70</i>	<i>571.46</i>	<i>27,369.12</i>	<i>250.46</i>
Refunds,	9.85	13.05	—	158.41
Agency, trust, and investment,	5,636.86	2,636.52	4,473.09	2,478.64
<i>Taxes and licenses for State,</i>	<i>2,750.00</i>	<i>1,320.00</i>	<i>2,639.42</i>	<i>1,320.00</i>
<i>Taxes for county,</i>	<i>2,344.50</i>	<i>1,216.52</i>	<i>1,314.00</i>	<i>666.14</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>125.70</i>	<i>100.00</i>	<i>619.67</i>	<i>492.50</i>
<i>All other,</i>	<i>416.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$51,577.28	\$18,787.99	\$37,307.78	\$22,616.66
Premiums,	—	—	—	—
Municipal indebtedness,	16,000.00	6,000.00	5,000.00	11,492.50
Transfers and refunds,	135.55	584.51	27,369.12	408.87
Agency, trust, and investment,	5,636.86	2,636.52	4,473.09	2,478.64
Total receipts,	\$73,349.69	\$28,009.02	\$74,149.99	\$36,996.67
Balance on hand, including funds,	3,912.61	5,910.65	7,274.00	2,337.28
GRAND TOTAL,	\$77,262.30	\$33,919.67	\$81,423.99	\$39,333.95

Graded According to Population of 1910 — Continued.

GROUP 19.

PAYMENTS.	Marshfield POPULATION 1,738	Raynham POPULATION 1,725	Northborough POPULATION 1,713	Bellingham POPULATION 1,696
Maintenance,	\$29,517.87	\$16,103.64	\$31,701.53	\$19,116.09
<i>Departmental,</i>	<i>29,366.37</i>	<i>16,103.64</i>	<i>29,448.96</i>	<i>19,042.06</i>
General government,	2,810.52	1,594.82	2,902.11	1,419.73
Protection of persons and property,	4,309.88	1,051.86	4,154.60	690.96
Health and sanitation,	556.90	283.90	692.88	219.15
Highways,	6,096.86	2,696.46	5,033.83	3,025.22
Charities,	2,453.56	1,408.35	2,077.42	3,808.83
Soldiers' benefits,	2,821.75	1,459.63	982.07	520.00
Education,	9,631.75	6,929.05	10,456.44	8,933.33
Libraries,	451.51	188.04	1,758.36	249.74
Recreation,	100.00	15.03	107.08	50.00
Unclassified,	133.64	476.50	1,284.17	125.10
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,335.09</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	1,335.09	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>151.50</i>	<i>—</i>	<i>838.52</i>	<i>74.03</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>78.96</i>	<i>—</i>
Interest,	752.65	75.00	275.78	850.27
<i>Loans, general purposes,</i>	<i>752.65</i>	<i>75.00</i>	<i>155.78</i>	<i>850.27</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>120.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	20,923.84	5,366.95	1,855.65	3,000.00
<i>Departmental,</i>	<i>20,923.84</i>	<i>5,366.95</i>	<i>255.65</i>	<i>3,000.00</i>
General government,	62.22	—	—	3,000.00
Protection of persons and property,	823.95	100.00	—	—
Health and sanitation,	—	—	—	—
Highways,	19,881.42	5,266.95	—	—
Charities,	—	—	—	—
Education,	156.25	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	255.65	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,600.00</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	1,600.00	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	13,000.00	6,000.00	8,500.00	10,632.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,000.00</i>	<i>—</i>	<i>1,500.00</i>	<i>2,632.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>11,000.00</i>	<i>6,000.00</i>	<i>7,000.00</i>	<i>8,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	125.70	571.46	27,369.12	250.46
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>125.70</i>	<i>571.46</i>	<i>27,369.12</i>	<i>250.46</i>
Refunds,	9.85	13.05	—	158.41
Agency, trust, and investment,	5,707.68	2,654.55	4,582.75	2,478.64
<i>Taxes and licenses for State,</i>	<i>2,750.00</i>	<i>1,320.00</i>	<i>2,539.42</i>	<i>1,320.00</i>
<i>Taxes for county,</i>	<i>2,344.50</i>	<i>1,216.52</i>	<i>1,314.00</i>	<i>666.14</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>196.52</i>	<i>118.03</i>	<i>729.33</i>	<i>492.50</i>
<i>All other,</i>	<i>416.66</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$30,270.52	\$16,178.64	\$31,977.31	\$19,966.36
Permanent debt (except from sinking funds),	2,000.00	—	1,500.00	2,632.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	20,923.84	5,366.95	1,855.65	3,000.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	11,000.00	6,000.00	7,000.00	8,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	135.55	584.51	27,369.12	408.87
Agency, trust, and investment,	5,707.68	2,654.55	4,582.75	2,478.64
Total payments,	\$70,037.59	\$30,784.65	\$74,284.83	\$36,485.87
<i>Balance on hand, including funds,</i>	<i>7,224.71</i>	<i>3,135.02</i>	<i>7,139.16</i>	<i>2,848.08</i>
GRAND TOTAL,	\$77,262.30	\$33,919.67	\$81,423.99	\$39,333.95

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 20.

RECEIPTS.	Acushnet POPULATION 1,692	Duxbury POPULATION 1,688	Ashland POPULATION 1,682	Carver POPULATION 1,663
REVENUE.	\$18,844.78	\$40,210.92	\$31,779.19	\$34,614.51
General,	17,973.97	35,218.49	23,947.36	30,971.22
<i>Taxes,</i>	<i>16,081.69</i>	<i>33,752.95</i>	<i>21,272.78</i>	<i>26,560.92</i>
Property and poll,	13,896.91	32,190.28	20,658.78	25,806.18
Corporation, bank, etc.,	1,184.68	1,562.67	614.00	754.74
<i>Licenses and permits,</i>	<i>8.00</i>	<i>23.75</i>	<i>25.00</i>	<i>9.00</i>
<i>Fines and forfeits,</i>	<i>.18</i>	<i>69.22</i>	<i>35.09</i>	<i>20.64</i>
<i>Grants and gifts,</i>	<i>2,884.20</i>	<i>1,372.57</i>	<i>2,614.49</i>	<i>4,330.66</i>
For expenses,	2,884.20	1,372.57	2,614.49	2,195.66
For outlays,	—	—	—	2,185.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	870.81	4,992.43	7,831.83	3,643.29
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>343.49</i>	<i>—</i>
To meet expenses,	—	—	58.50	—
To meet outlays,	—	—	284.99	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>642.38</i>	<i>9.33</i>
<i>Departmental,</i>	<i>709.03</i>	<i>3,978.08</i>	<i>5,655.66</i>	<i>1,707.45</i>
General government,	—	2.84	276.50	—
Protection of persons and property,	—	772.13	186.77	1,061.53
Health and sanitation,	—	—	—	—
Highways,	31.81	36.40	—	—
Charities,	18.00	372.21	3,335.14	24.50
Soldiers' benefits,	540.00	2,729.00	1,596.00	614.00
Education,	85.50	56.50	203.25	—
Libraries,	33.72	—	40.00	7.42
Recreation,	—	—	15.00	—
Unclassified,	—	9.00	1.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>767.73</i>	<i>—</i>
<i>Interest,</i>	<i>161.78</i>	<i>1,014.35</i>	<i>424.57</i>	<i>1,926.51</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	102.66	378.54	100.00	1,689.00
All other,	59.12	635.81	324.57	237.51
NON-REVENUE.	\$5,077.32	\$39,113.45	\$69,711.94	\$23,168.95
Offsets to outlays,	—	50.33	—	26.32
<i>Departmental,</i>	<i>—</i>	<i>50.33</i>	<i>—</i>	<i>26.32</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,500.00	32,016.05	64,249.50	19,022.60
<i>Loans, general purposes,</i>	<i>—</i>	<i>15,000.00</i>	<i>100.00</i>	<i>19.84</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>50,000.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,500.00</i>	<i>17,000.00</i>	<i>12,000.00</i>	<i>19,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>16.05</i>	<i>2,149.50</i>	<i>2.76</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	600.00	2,265.50	27.92
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>600.00</i>	<i>2,265.50</i>	<i>27.92</i>
Refunds,	7.86	362.22	53.07	47.40
Agency, trust, and investment,	2,569.46	6,084.85	3,143.87	4,044.71
<i>Taxes and licenses for State,</i>	<i>1,155.00</i>	<i>3,190.25</i>	<i>1,760.00</i>	<i>2,090.00</i>
<i>Taxes for county,</i>	<i>1,064.46</i>	<i>2,719.60</i>	<i>1,220.62</i>	<i>1,781.81</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>350.00</i>	<i>175.00</i>	<i>163.25</i>	<i>172.90</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$18,844.78	\$40,261.25	\$31,779.19	\$34,640.83
Premiums,	—	16.05	2,149.50	—
Municipal indebtedness,	2,500.00	32,000.00	62,100.00	19,022.60
Transfers and refunds,	7.86	962.22	2,318.57	75.32
Agency, trust, and investment,	2,569.46	6,084.85	3,143.87	4,044.71
Total receipts,	\$23,922.10	\$79,324.37	\$101,491.13	\$57,783.46
Balance on hand, including funds,	5,694.65	878.88	3,103.09	565.80
GRAND TOTAL,	\$29,616.75	\$80,203.25	\$104,594.22	\$58,349.26

Graded According to Population of 1910 — Continued.

GROUP 20.

PAYMENTS.	Acushnet POPULATION 1,692	Duxbury POPULATION 1,688	Ashland POPULATION 1,682	Carver POPULATION 1,663
Maintenance,	\$14,887.76	\$31,754.03	\$30,297.71	\$19,338.19
<i>Departmental,</i>	<i>14,843.19</i>	<i>31,136.41</i>	<i>28,770.02</i>	<i>19,087.85</i>
General government,	1,213.78	3,204.35	2,527.00	1,364.77
Protection of persons and property,	116.80	2,608.08	3,221.60	3,222.50
Health and sanitation,	295.30	466.96	889.38	107.00
Highways,	3,637.38	5,984.42	4,000.37	3,337.49
Charities,	994.42	3,211.76	3,932.36	1,163.40
Soldiers' benefits,	505.00	3,150.50	1,977.51	757.50
Education,	7,681.73	11,040.89	10,396.51	8,290.27
Libraries,	332.88	1,000.00	1,044.46	113.20
Recreation,	12.00	125.00	107.23	236.09
Unclassified,	53.90	344.45	673.60	495.63
<i>Public service enterprises,</i>	<i>1.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	1.00	—	—	—
<i>Cemeteries,</i>	<i>43.57</i>	<i>617.62</i>	<i>1,527.69</i>	<i>240.34</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Interest,	128.57	1,007.78	463.12	703.11
<i>Loans, general purposes,</i>	<i>128.57</i>	<i>1,007.78</i>	<i>463.12</i>	<i>703.11</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	862.32	4,659.55	9,422.96	10,463.50
<i>Departmental,</i>	<i>583.90</i>	<i>4,659.55</i>	<i>567.44</i>	<i>10,463.50</i>
General government,	—	500.00	—	—
Protection of persons and property,	—	165.29	—	—
Health and sanitation,	—	—	—	—
Highways,	583.90	3,994.26	408.44	10,463.50
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	159.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>8,855.52</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	8,855.52	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>278.42</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,000.00	33,800.00	13,000.00	19,607.78
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,500.00</i>	<i>2,300.00</i>	<i>1,000.00</i>	<i>1,607.78</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,500.00</i>	<i>31,500.00</i>	<i>12,000.00</i>	<i>18,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	600.00	2,265.50	27.92
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>600.00</i>	<i>2,265.50</i>	<i>27.92</i>
Refunds,	7.86	362.22	53.07	47.40
Agency, trust, and investment,	2,628.55	6,319.89	3,143.87	4,058.04
<i>Taxes and licenses for State,</i>	<i>1,155.00</i>	<i>3,190.25</i>	<i>1,760.00</i>	<i>2,090.00</i>
<i>Taxes for county,</i>	<i>1,064.46</i>	<i>2,719.60</i>	<i>1,220.62</i>	<i>1,781.81</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>409.09</i>	<i>410.04</i>	<i>163.25</i>	<i>186.23</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$15,016.33	\$32,761.81	\$30,760.83	\$20,041.30
Permanent debt (except from sinking funds),	1,500.00	2,300.00	1,000.00	1,607.78
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	862.32	4,659.55	9,422.96	10,463.50
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,500.00	31,500.00	12,000.00	18,000.00
Transfers (except to sinking funds) and refunds,	7.86	962.22	2,318.57	75.32
Agency, trust, and investment,	2,628.55	6,319.89	3,143.87	4,058.04
Total payments,	\$22,515.06	\$78,503.47	\$58,646.23	\$54,245.94
<i>Balance on hand, including funds,</i>	<i>7,001.69</i>	<i>1,699.78</i>	<i>45,947.99</i>	<i>4,103.32</i>
GRAND TOTAL,	\$29,516.75	\$80,203.25	\$104,594.22	\$58,349.26

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 21.

RECEIPTS.	Salisbury POPULATION 1,658	Buckland POPULATION 1,573	East Longmeadow POPULATION 1,553	Cheshire POPULATION 1,508
REVENUE.	\$25,660.89	\$19,391.43	\$19,984.67	\$19,748.04
General,	20,275.06	16,050.75	18,209.45	16,350.45
<i>Taxes,</i>	<i>12,858.09</i>	<i>13,042.28</i>	<i>13,514.15</i>	<i>12,776.01</i>
Property and poll,	12,697.76	12,700.87	12,263.13	11,643.47
Corporation, bank, etc.,	160.33	341.41	1,251.02	1,132.54
<i>Licenses and permits,</i>	<i>4,749.75</i>	<i>6.00</i>	<i>8.00</i>	<i>977.00</i>
<i>Fines and forfeits,</i>	<i>1,010.00</i>	<i>81.27</i>	<i>240.50</i>	<i>4.64</i>
<i>Grants and gifts,</i>	<i>1,657.22</i>	<i>2,921.20</i>	<i>4,446.80</i>	<i>2,592.80</i>
For expenses,	1,657.22	2,921.20	4,446.80	2,592.80
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	5,375.83	3,340.68	1,775.22	3,397.59
<i>Special assessments,</i>	<i>106.70</i>	—	—	—
To meet expenses,	106.70	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>953.70</i>	—	<i>645.78</i>	<i>1,281.18</i>
<i>Departmental,</i>	<i>3,430.00</i>	<i>3,153.24</i>	<i>938.42</i>	<i>1,458.90</i>
General government,	—	487.50	219.50	65.00
Protection of persons and property,	1,113.53	14.26	41.50	—
Health and sanitation,	—	—	—	—
Highways,	6.65	1,086.46	—	—
Charities,	74.26	750.13	103.00	374.40
Soldiers' benefits,	2,153.76	608.00	264.00	949.00
Education,	81.80	120.50	290.42	55.50
Libraries,	—	—	20.00	—
Recreation,	—	—	—	—
Unclassified,	—	86.39	—	15.00
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	<i>22.00</i>
<i>Interest,</i>	<i>885.43</i>	<i>187.44</i>	<i>191.02</i>	<i>635.51</i>
On sinking funds,	—	120.10	—	—
On trust and investment funds,	702.42	—	29.52	635.51
All other,	183.01	67.34	161.50	—
NON-REVENUE.	\$13,149.25	\$7,307.07	\$13,765.57	\$10,855.11
Offsets to outlays,	—	—	—	134.56
<i>Departmental,</i>	—	—	—	<i>134.56</i>
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	9,000.00	4,000.00	12,000.00	5,800.00
<i>Loans, general purposes,</i>	—	—	<i>1,000.00</i>	<i>300.00</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>9,000.00</i>	<i>4,000.00</i>	<i>11,000.00</i>	<i>5,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	—	581.23	—	408.00
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	—	<i>581.23</i>	—	<i>408.00</i>
Refunds,	37.75	187.02	2.75	1,322.02
Agency, trust, and investment,	4,111.50	2,538.82	1,762.82	3,190.63
<i>Taxes and licenses for State,</i>	<i>2,875.25</i>	<i>1,155.00</i>	<i>1,100.00</i>	<i>1,590.00</i>
<i>Taxes for county,</i>	<i>1,236.25</i>	<i>1,383.82</i>	<i>662.82</i>	<i>1,300.53</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	—	<i>300.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$25,650.89	\$19,391.43	\$19,984.67	\$19,882.60
Premiums,	—	—	—	—
Municipal indebtedness,	9,000.00	4,000.00	12,000.00	5,800.00
Transfers and refunds,	37.75	768.25	2.75	1,730.02
Agency, trust, and investment,	4,111.50	2,538.82	1,762.82	3,190.53
Total receipts,	\$38,800.14	\$26,698.50	\$33,750.24	\$30,603.15
Balance on hand, including funds,	559.20	1,934.72	102.66	544.51
GRAND TOTAL,	\$39,359.34	\$28,633.22	\$33,852.90	\$31,147.66

Graded According to Population of 1910 — Continued.

GROUP 21.

PAYMENTS.	Salisbury POPULATION 1,658	Buckland POPULATION 1,573	East Longmeadow POPULATION 1,553	Cheshire POPULATION 1,508
Maintenance,	\$24,439.58	\$15,516.51	\$14,869.81	\$17,231.38
<i>Departmental,</i>	<i>24,429.08</i>	<i>15,516.51</i>	<i>14,869.81</i>	<i>16,959.73</i>
General government,	1,753.29	975.59	1,217.28	1,362.89
Protection of persons and property,	4,119.31	778.19	325.95	151.13
Health and sanitation,	887.89	72.87	267.46	163.10
Highways,	5,624.44	3,328.71	1,448.73	3,863.14
Charities,	2,293.48	1,538.95	1,018.86	1,751.36
Soldiers' benefits,	2,518.20	512.00	306.00	915.00
Education,	6,337.87	7,833.49	9,740.25	8,144.27
Libraries,	436.97	200.00	319.09	206.58
Recreation,	12.75	233.80	12.07	75.00
Unclassified,	442.88	42.91	214.12	327.26
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Electric light,	-	-	-	-
Water,	-	-	-	-
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>10.50</i>	<i>-</i>	<i>-</i>	<i>266.65</i>
<i>Administration of invested funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>5.00</i>
Interest,	731.68	997.50	980.84	789.64
<i>Loans, general purposes,</i>	<i>731.68</i>	<i>997.50</i>	<i>980.84</i>	<i>789.64</i>
<i>Loans, public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Outlays,	-	1,039.27	2,995.03	1,203.64
<i>Departmental,</i>	<i>-</i>	<i>1,039.27</i>	<i>2,995.03</i>	<i>887.64</i>
General government,	-	122.50	-	180.00
Protection of persons and property,	-	-	-	-
Health and sanitation,	-	377.88	-	-
Highways,	-	276.30	2,888.70	707.64
Charities,	-	-	-	-
Education,	-	262.59	106.33	-
Libraries,	-	-	-	-
Recreation,	-	-	-	-
Unclassified,	-	-	-	-
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Electric light,	-	-	-	-
Water,	-	-	-	-
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>316.00</i>
Municipal indebtedness,	8,850.00	5,000.00	12,903.58	6,600.00
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>From revenue and other sources,</i>	<i>1,850.00</i>	<i>1,000.00</i>	<i>2,624.00</i>	<i>1,100.00</i>
<i>Bonds refunded, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including tax loans),</i>	<i>7,000.00</i>	<i>4,000.00</i>	<i>10,000.00</i>	<i>5,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>-</i>	<i>-</i>	<i>279.58</i>	<i>-</i>
Transfers,	-	581.23	-	408.00
<i>To sinking funds from revenue,</i>	<i>-</i>	<i>275.00</i>	<i>-</i>	<i>-</i>
<i>To sinking funds from premiums,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	<i>-</i>	<i>306.23</i>	<i>-</i>	<i>408.00</i>
Refunds,	37.75	187.02	2.75	1,322.02
Agency, trust, and investment,	4,128.92	2,933.92	1,762.82	3,289.55
<i>Taxes and licenses for State,</i>	<i>2,875.25</i>	<i>1,155.00</i>	<i>1,100.00</i>	<i>1,590.00</i>
<i>Taxes for county,</i>	<i>1,236.25</i>	<i>1,383.82</i>	<i>662.82</i>	<i>1,300.53</i>
<i>Expenditures for grade crossings,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds,</i>	<i>17.42</i>	<i>395.10</i>	<i>-</i>	<i>399.02</i>
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
RECAPITULATION.				
Maintenance and interest,	\$25,171.26	\$16,514.01	\$15,850.65	\$18,021.02
Permanent debt (except from sinking funds),	1,850.00	1,000.00	2,624.00	1,100.00
Sinking fund requirements from revenue,	-	275.00	-	-
Premiums paid to sinking funds,	-	-	-	-
Outlays,	-	1,039.27	2,995.03	1,203.64
Permanent debt from sinking funds,	-	-	-	-
Bonds refunded, current year,	-	-	-	-
Temporary loans,	7,000.00	4,000.00	10,279.58	5,500.00
Transfers (except to sinking funds) and	-	-	-	-
refunds,	37.75	493.25	2.75	1,730.02
Agency, trust, and investment,	4,128.92	2,933.92	1,762.82	3,289.55
Total payments,	\$38,187.93	\$26,255.45	\$33,514.83	\$30,844.23
<i>Balance on hand, including funds,</i>	<i>1,171.41</i>	<i>2,377.77</i>	<i>338.07</i>	<i>303.43</i>
GRAND TOTAL,	\$39,359.34	\$28,633.22	\$33,852.90	\$31,147.66

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 22.

RECEIPTS.	Shelburne POPULATION 1,498	Newbury POPULATION 1,482	West Newbury POPULATION 1,473	Freetown POPULATION 1,471
REVENUE.	\$25,877.03	\$24,847.18	\$24,887.25	\$18,487.62
General,	23,492.47	17,216.32	19,205.65	15,595.10
Taxes,	21,030.76	15,017.29	16,897.26	13,311.79
Property and poll,	20,498.85	10,257.33	14,378.46	11,186.86
Corporation, bank, etc.,	531.91	4,759.96	2,518.80	2,124.93
Licenses and permits,	17.50	19.00	4.00	29.00
Fines and forfeits,	—	462.00	—	10.32
Grants and gifts,	2,444.21	1,718.03	2,304.39	2,243.99
For expenses,	2,444.21	1,718.03	2,270.64	2,243.99
For outlays,	—	—	33.75	—
All other,	—	—	—	—
Commercial,	2,384.56	7,630.86	5,681.60	2,892.52
Special assessments,	57.00	393.98	—	—
To meet expenses,	57.00	393.98	—	—
To meet outlays,	—	—	—	—
Privileges,	—	1,773.85	1,153.50	664.67
Departmental,	2,010.89	5,463.03	3,887.82	1,737.99
General government,	913.47	8.00	—	35.00
Protection of persons and property,	—	2,258.38	480.60	41.35
Health and sanitation,	—	—	—	—
Highways,	266.11	23.25	—	—
Charities,	12.07	—	1,161.89	166.50
Soldiers' benefits,	759.00	2,847.00	1,968.00	1,326.00
Education,	60.24	301.00	261.30	—
Libraries,	—	—	16.03	19.25
Recreation,	—	—	—	—
Unclassified,	—	25.40	—	149.89
Public service enterprises,	—	—	—	81.70
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	81.70
Cemeteries,	—	—	—	3.00
Interest,	316.67	—	640.28	405.16
On sinking funds,	316.67	—	—	—
On trust and investment funds,	—	—	264.83	154.73
All other,	—	—	375.45	250.43
NON-REVENUE.	\$20,273.59	\$26,101.67	\$21,314.54	\$7,234.19
Offsets to outlays,	10.00	—	1,449.40	1.00
Departmental,	10.00	—	1,449.40	1.00
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	12,200.00	22,400.00	14,000.00	4,000.00
Loans, general purposes,	—	3,500.00	2,500.00	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	5,700.00	11,800.00	—	—
Temporary loans (including tax loans),	6,500.00	7,100.00	11,500.00	4,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	800.00	10.80	1,622.05	74.30
From sinking funds,	—	—	—	—
All other,	800.00	10.80	1,622.05	74.30
Refunds,	1,405.63	5.00	—	2.61
Agency, trust, and investment,	5,857.96	3,685.87	4,243.09	3,206.28
Taxes and licenses for State,	3,481.50	1,870.00	1,650.00	1,430.00
Taxes for county,	2,240.46	1,815.87	1,569.13	1,317.90
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	—	148.96	458.38
All other,	136.00	—	875.00	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$25,887.03	\$24,847.18	\$26,336.65	\$18,488.62
Premiums,	—	—	—	—
Municipal indebtedness,	12,200.00	22,400.00	14,000.00	4,000.00
Transfers and refunds,	2,205.63	15.80	1,622.05	76.91
Agency, trust, and investment,	5,857.96	3,685.87	4,243.09	3,206.28
Total receipts,	\$46,150.62	\$50,948.85	\$46,201.79	\$25,771.81
Balance on hand, including funds,	3,922.97	4,376.87	16,013.94	1,314.72
GRAND TOTAL,	\$50,073.59	\$55,325.72	\$62,215.73	\$27,586.53

Graded According to Population of 1910 — Continued.

GROUP 22.

PAYMENTS.	Shelburne POPULATION 1,498	Newbury POPULATION 1,482	West Newbury POPULATION 1,473	Freetown POPULATION 1,471
Maintenance,	\$19,889.72	\$21,374.20	\$25,218.91	\$14,770.30
<i>Departmental,</i>	<i>19,880.72</i>	<i>21,374.20</i>	<i>25,218.91</i>	<i>14,676.75</i>
General government,	2,068.13	861.17	1,431.73	1,215.50
Protection of persons and property,	744.46	3,826.71	2,173.33	86.07
Health and sanitation,	326.30	460.12	81.10	157.25
Highways,	5,629.48	3,783.13	2,731.61	2,776.85
Charities,	319.53	1,279.09	2,985.12	1,500.17
Soldiers' benefits,	725.00	2,740.25	1,914.25	1,549.50
Education,	8,983.50	8,054.76	8,708.49	6,972.50
Libraries,	640.47	150.00	599.20	207.59
Recreation,	200.00	120.62	19.15	33.67
Unclassified,	243.85	98.35	4,574.93	177.65
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Electric light,	-	-	-	-
Water,	-	-	-	-
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>9.00</i>	<i>-</i>	<i>-</i>	<i>93.55</i>
<i>Administration of invested funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Interest,	916.88	1,009.43	1,037.33	334.64
<i>Loans, general purposes,</i>	<i>916.88</i>	<i>1,009.43</i>	<i>1,037.33</i>	<i>334.64</i>
<i>Loans, public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries,*</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Outlays,	1,146.62	5,096.25	16,387.10	4,118.21
<i>Departmental,</i>	<i>1,146.62</i>	<i>5,096.25</i>	<i>16,387.10</i>	<i>4,118.21</i>
General government,	212.75	577.50	-	23.00
Protection of persons and property,	-	-	70.06	-
Health and sanitation,	-	-	-	-
Highways,	933.87	856.05	-	4,095.21
Charities,	-	-	2,212.69	-
Education,	-	-	13,414.57	-
Libraries,	-	-	-	-
Recreation,	-	3,662.70	-	-
Unclassified,	-	-	689.78	-
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Electric light,	-	-	-	-
Water,	-	-	-	-
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness,	14,200.00	19,900.00	8,600.00	4,000.00
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>From revenue and other sources,</i>	<i>2,000.00</i>	<i>1,000.00</i>	<i>1,000.00</i>	<i>-</i>
<i>Bonds refunded, current year,</i>	<i>5,700.00</i>	<i>11,800.00</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including tax loans),</i>	<i>6,500.00</i>	<i>7,100.00</i>	<i>7,600.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers,	800.00	10.80	1,622.05	74.30
<i>To sinking funds from revenue,</i>	<i>500.00</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>To sinking funds from premiums,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	<i>300.00</i>	<i>10.80</i>	<i>1,622.05</i>	<i>74.30</i>
Refunds,	1,405.63	5.00	-	2.61
Agency, trust, and investment,	6,674.63	3,685.87	4,243.09	3,286.71
<i>Taxes and licenses for State,</i>	<i>3,481.50</i>	<i>1,870.00</i>	<i>1,650.00</i>	<i>1,430.00</i>
<i>Taxes for county,</i>	<i>2,240.46</i>	<i>1,815.87</i>	<i>1,569.13</i>	<i>1,317.90</i>
<i>Expenditures for grade crossings,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds,</i>	<i>816.67</i>	<i>-</i>	<i>148.96</i>	<i>538.81</i>
<i>All other,</i>	<i>136.00</i>	<i>-</i>	<i>875.00</i>	<i>-</i>
RECAPITULATION.				
Maintenance and interest,	\$20,806.60	\$22,383.63	\$26,256.24	\$15,104.94
Permanent debt (except from sinking funds),	2,000.00	1,000.00	1,000.00	-
Sinking fund requirements from revenue,	500.00	-	-	-
Premiums paid to sinking funds,	-	-	-	-
Outlays,	1,146.62	5,096.25	16,387.10	4,118.21
Permanent debt from sinking funds,	-	-	-	-
Bonds refunded, current year,	5,700.00	11,800.00	-	-
Temporary loans,	6,500.00	7,100.00	7,600.00	4,000.00
Transfers (except to sinking funds) and refunds,	1,705.63	15.80	1,622.05	76.91
Agency, trust, and investment,	6,674.63	3,685.87	4,243.09	3,286.71
Total payments,	\$45,033.48	\$51,081.55	\$57,108.48	\$26,586.77
Balance on hand, including funds,	5,040.11	4,244.17	5,107.25	999.76
GRAND TOTAL,	\$50,073.59	\$55,325.72	\$62,215.73	\$27,586.53

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 23.

RECEIPTS.	Sherborn POPULATION 1,428	Yarmouth POPULATION 1,420	Norwell POPULATION 1,410	Millis POPULATION 1,399
REVENUE.	\$28,188.69	\$37,030.89	\$24,977.89	\$24,659.76
General,	22,247.95	31,197.83	19,363.71	20,019.70
<i>Taxes,</i>	<i>22,364.39</i>	<i>28,159.85</i>	<i>15,503.47</i>	<i>16,721.57</i>
Property and poll,	21,017.90	23,033.33	13,013.87	16,446.15
Corporation, bank, etc.,	1,346.49	5,126.52	2,489.60	275.42
<i>Licenses and permits,</i>	<i>6.00</i>	<i>72.00</i>	<i>27.00</i>	<i>32.75</i>
<i>Fines and forfeits,</i>	<i>28.30</i>	<i>22.10</i>	<i>33.74</i>	<i>80.00</i>
<i>Grants and gifts,</i>	<i>1,849.26</i>	<i>2,943.88</i>	<i>3,799.50</i>	<i>3,185.38</i>
For expenses,	1,349.26	2,943.88	2,564.50	2,185.38
For outlays,	500.00	—	1,235.00	1,000.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	3,940.74	5,833.06	5,614.18	4,640.06
<i>Special assessments,</i>	<i>573.69</i>	<i>—</i>	<i>223.23</i>	<i>156.18</i>
To meet expenses,	573.69	—	223.23	156.18
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>2.28</i>	<i>—</i>	<i>314.23</i>	<i>79.17</i>
<i>Departmental,</i>	<i>1,212.56</i>	<i>4,710.88</i>	<i>4,516.23</i>	<i>747.90</i>
General government,	64.00	59.20	—	—
Protection of persons and property,	282.72	3,175.33	968.74	85.61
Health and sanitation,	—	—	—	—
Highways,	—	679.43	—	14.00
Charities,	393.48	223.92	1,109.38	204.50
Soldiers' benefits,	339.00	515.00	2,181.00	344.00
Education,	121.52	10.00	257.11	93.29
Libraries,	3.52	—	—	6.50
Recreation,	—	—	—	—
Unclassified,	8.25	48.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>119.25</i>	<i>3.63</i>	<i>3,078.00</i>
Electric light,	—	—	—	—
Water,	—	—	—	3,078.00
All other,	—	119.25	3.63	—
<i>Cemeteries,</i>	<i>226.65</i>	<i>—</i>	<i>61.50</i>	<i>37.80</i>
<i>Interest,</i>	<i>1,925.56</i>	<i>1,002.93</i>	<i>495.36</i>	<i>541.01</i>
On sinking funds,	—	—	—	431.43
On trust and investment funds,	1,473.55	1,002.93	323.58	77.48
All other,	452.01	—	171.78	32.10
NON-REVENUE.	\$16,161.77	\$37,600.45	\$26,372.27	\$35,389.22
Offsets to outlays,	—	—	—	3,525.30
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>3,456.30</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>69.00</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	8,250.00	16,999.56	10,533.25	23,886.25
<i>Loans, general purposes,</i>	<i>—</i>	<i>1,800.00</i>	<i>—</i>	<i>750.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,650.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>9,000.00</i>	<i>—</i>	<i>3,486.25</i>
<i>Temporary loans (including tax loans),</i>	<i>8,250.00</i>	<i>6,000.00</i>	<i>10,500.00</i>	<i>4,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>1,199.56</i>	<i>33.25</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	1,297.29	1,676.18	11,575.00	713.67
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	1,297.29	1,676.18	11,575.00	713.67
Refunds,	—	789.37	1,003.25	4.65
Agency, trust, and investment,	6,614.48	18,135.34	3,260.77	7,259.35
<i>Taxes and licenses for State,</i>	<i>2,090.00</i>	<i>4,132.46</i>	<i>1,650.00</i>	<i>1,540.25</i>
<i>Taxes for county,</i>	<i>1,449.48</i>	<i>2,927.88</i>	<i>1,406.69</i>	<i>777.16</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,075.00</i>	<i>11,075.00</i>	<i>204.08</i>	<i>4,941.94</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$28,188.69	\$37,030.89	\$24,977.89	\$28,185.06
Premiums,	—	—	—	—
Municipal indebtedness,	8,250.00	16,999.56	10,533.25	23,886.25
Transfers and refunds,	1,297.29	2,465.55	12,578.25	718.32
Agency, trust, and investment,	6,614.48	18,135.34	3,260.77	7,259.35
Total receipts,	\$44,350.46	\$74,631.34	\$51,350.16	\$60,048.98
Balance on hand, including funds,	2,707.15	5,637.26	1,707.74	3,041.72
GRAND TOTAL,	\$47,117.61	\$80,268.60	\$53,057.90	\$63,090.70

Graded According to Population of 1910 — Continued.

GROUP 23.

PAYMENTS.	Sherborn POPULATION 1,428	Yarmouth POPULATION 1,420	Norwell POPULATION 1,410	Millis POPULATION 1,399
Maintenance,	\$20,371.00	\$25,106.60	\$25,011.03	\$16,978.35
<i>Departmental,</i>	<i>19,874.27</i>	<i>24,801.45</i>	<i>24,802.14</i>	<i>15,244.44</i>
General government,	1,718.21	3,228.24	2,572.05	1,048.58
Protection of persons and property,	2,566.48	1,188.95	2,158.25	1,498.48
Health and sanitation,	154.65	212.45	320.05	119.50
Highways,	4,054.75	6,191.50	2,545.36	2,586.65
Charities,	1,213.32	2,343.84	4,550.41	1,288.82
Soldiers' benefits,	539.00	498.00	2,210.25	452.00
Education,	8,823.46	10,325.32	9,965.61	7,778.83
Libraries,	352.04	—	100.00	287.38
Recreation,	122.75	7.50	245.87	63.20
Unclassified,	329.61	805.65	134.29	121.00
<i>Public service enterprises,</i>	<i>—</i>	<i>36.00</i>	<i>8.40</i>	<i>1,629.24</i>
Electric light,	—	—	—	—
Water,	—	—	—	1,629.24
All other,	—	36.00	8.40	—
<i>Cemeteries,</i>	<i>496.73</i>	<i>254.15</i>	<i>200.49</i>	<i>104.67</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>15.00</i>	<i>—</i>	<i>—</i>
Interest,	1,739.43	1,379.34	434.63	1,659.57
<i>Loans, general purposes,</i>	<i>1,739.43</i>	<i>1,379.34</i>	<i>434.63</i>	<i>459.57</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,200.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,379.27	5,564.65	2,578.74	18,709.18
<i>Departmental,</i>	<i>1,379.27</i>	<i>5,252.59</i>	<i>2,578.74</i>	<i>3,146.41</i>
General government,	265.89	—	—	—
Protection of persons and property,	—	—	150.00	—
Health and sanitation,	—	—	—	—
Highways,	1,000.85	3,050.30	2,428.74	3,146.41
Charities,	—	—	—	—
Education,	112.53	2,202.29	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>15,562.77</i>
Electric light,	—	—	—	—
Water,	—	—	—	15,562.77
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>312.06</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,500.00	21,306.82	8,199.38	12,409.80
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>6,000.00</i>	<i>1,000.00</i>	<i>4,923.55</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>9,000.00</i>	<i>—</i>	<i>3,486.25</i>
<i>Temporary loans (including tax loans),</i>	<i>9,500.00</i>	<i>5,000.00</i>	<i>7,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>1,306.82</i>	<i>199.38</i>	<i>—</i>
Transfers,	1,297.29	1,676.18	11,575.00	713.67
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>650.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>1,297.29</i>	<i>1,676.18</i>	<i>11,575.00</i>	<i>63.67</i>
Refunds,	—	789.37	1,003.25	4.65
Agency, trust, and investment,	6,704.86	19,635.34	3,373.44	8,376.39
<i>Taxes and licenses for State,</i>	<i>2,090.00</i>	<i>4,132.46</i>	<i>1,650.00</i>	<i>1,540.25</i>
<i>Taxes for county,</i>	<i>1,449.48</i>	<i>2,927.88</i>	<i>1,406.69</i>	<i>777.16</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>3,165.38</i>	<i>12,575.00</i>	<i>316.75</i>	<i>6,058.98</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$22,110.43	\$26,485.94	\$25,445.66	\$18,637.92
Permanent debt (except from sinking funds),	1,000.00	6,000.00	1,000.00	4,923.55
Sinking fund requirements from revenue,	—	—	—	650.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,379.27	5,564.65	2,578.74	18,709.18
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	9,000.00	—	3,486.25
Temporary loans,	9,500.00	6,306.82	7,199.38	4,000.00
Transfers (except to sinking funds) and refunds,	1,297.29	2,465.55	12,578.25	68.32
Agency, trust, and investment,	6,704.86	19,635.34	3,373.44	8,376.39
Total payments,	\$41,991.85	\$75,458.30	\$52,175.47	\$58,851.61
<i>Balance on hand, including funds,</i>	<i>5,125.76</i>	<i>4,810.30</i>	<i>882.43</i>	<i>4,239.09</i>
GRAND TOTAL,	\$47,117.61	\$80,268.60	\$53,057.90	\$63,090.70

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 24.

RECEIPTS.	Lunenburg POPULATION 1,393	Plainville POPULATION 1,385	Chester POPULATION 1,377	Pembroke POPULATION 1,336
REVENUE.	\$22,211.30	\$22,949.79	\$19,677.16	\$24,307.13
General,	18,674.75	20,181.86	17,078.03	17,371.16
<i>Taxes,</i>	<i>16,244.76</i>	<i>17,480.82</i>	<i>13,488.06</i>	<i>14,848.28</i>
Property and poll,	14,991.25	17,177.49	12,830.91	12,990.83
Corporation, bank, etc.,	1,253.51	303.33	657.15	1,857.45
<i>Licenses and permits,</i>	<i>160.00</i>	<i>66.50</i>	<i>980.75</i>	<i>10.00</i>
<i>Fines and forfeits,</i>	<i>198.27</i>	<i>60.00</i>	<i>176.60</i>	<i>7.86</i>
<i>Grants and gifts,</i>	<i>2,071.72</i>	<i>2,584.54</i>	<i>2,432.62</i>	<i>2,505.02</i>
For expenses,	2,071.72	2,584.54	2,432.62	2,301.27
For outlays,	—	—	—	203.75
All other,	—	—	—	—
Commercial,	3,536.55	2,767.93	2,599.13	6,935.97
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>684.18</i>	<i>153.98</i>	<i>—</i>	<i>364.66</i>
<i>Departmental,</i>	<i>2,164.24</i>	<i>369.24</i>	<i>2,234.85</i>	<i>6,318.35</i>
General government,	185.95	184.00	123.00	—
Protection of persons and property,	395.58	9.21	18.79	1,294.65
Health and sanitation,	—	—	—	74.06
Highways,	11.00	—	26.65	800.00
Charities,	858.23	12.00	419.46	785.65
Soldiers' benefits,	615.00	156.00	676.00	3,059.50
Education,	33.00	8.03	958.95	304.49
Libraries,	23.23	—	12.00	—
Recreation,	—	—	—	—
Unclassified,	42.25	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>1,964.83</i>	<i>—</i>	<i>188.62</i>
Electric light,	—	—	—	—
Water,	—	1,964.83	—	—
All other,	—	—	—	188.62
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>277.00</i>	<i>8.00</i>
<i>Interest,</i>	<i>688.18</i>	<i>279.88</i>	<i>87.28</i>	<i>56.34</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	285.52	29.09	40.25	31.05
All other,	402.61	250.79	47.03	25.29
NON-REVENUE.	\$11,442.44	\$8,046.64	\$14,651.06	\$13,967.82
Offsets to outlays,	—	—	—	730.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>730.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,000.00	6,000.00	11,000.00	10,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>6,000.00</i>	<i>11,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,668.25	24.00	5.25	192.17
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	2,668.25	24.00	5.25	192.17
Refunds,	2.00	202.01	834.60	5.68
Agency, trust, and investment,	4,772.19	1,820.63	2,811.21	3,039.97
<i>Taxes and licenses for State,</i>	<i>1,595.00</i>	<i>1,210.00</i>	<i>1,480.25</i>	<i>1,430.00</i>
<i>Taxes for county,</i>	<i>1,030.00</i>	<i>610.63</i>	<i>695.96</i>	<i>1,219.13</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,147.19</i>	<i>—</i>	<i>—</i>	<i>390.84</i>
All other,	—	—	635.00	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$22,211.30	\$22,949.79	\$19,677.16	\$25,037.13
Premiums,	—	—	—	—
Municipal indebtedness,	4,000.00	6,000.00	11,000.00	10,000.00
Transfers and refunds,	2,670.25	226.01	839.85	197.85
Agency, trust, and investment,	4,772.19	1,820.63	2,811.21	3,039.97
Total receipts,	\$33,653.74	\$30,996.43	\$34,328.22	\$38,274.95
<i>Balance on hand, including funds,</i>	<i>5,899.97</i>	<i>7,378.33</i>	<i>936.85</i>	<i>3,573.69</i>
GRAND TOTAL,	\$39,553.71	\$38,374.76	\$35,265.07	\$41,848.64

Graded According to Population of 1910 — Continued.

GROUP 24.

PAYMENTS.	Lunenburg POPULATION 1,393	Plainville POPULATION 1,385	Chester POPULATION 1,377	Pembroke POPULATION 1,336
Maintenance,	\$21,412.29	\$17,135.76	\$15,265.42	\$22,915.32
<i>Departmental,</i>	<i>21,176.92</i>	<i>15,504.86</i>	<i>15,209.12</i>	<i>22,731.71</i>
General government,	1,976.21	1,439.00	1,384.41	1,683.18
Protection of persons and property,	1,703.59	822.14	533.83	3,215.71
Health and sanitation,	573.20	95.00	147.21	222.00
Highways,	4,904.92	2,526.43	2,425.66	3,196.17
Charities,	2,321.56	248.22	856.13	2,376.72
Soldiers' benefits,	481.00	288.00	704.00	3,679.37
Education,	7,940.81	9,505.77	8,834.00	7,734.70
Libraries,	834.90	337.53	176.94	130.12
Recreation,	281.98	75.00	16.00	75.00
Unclassified,	158.75	167.77	130.94	418.74
<i>Public service enterprises,</i>	<i>—</i>	<i>1,630.90</i>	<i>—</i>	<i>119.86</i>
Electric light,	—	—	—	—
Water,	—	1,630.90	—	—
All other,	—	—	—	119.86
<i>Cemeteries,</i>	<i>235.37</i>	<i>—</i>	<i>56.30</i>	<i>63.75</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	417.94	1,880.55	1,338.62	336.69
<i>Loans, general purposes,</i>	<i>417.94</i>	<i>480.55</i>	<i>1,338.62</i>	<i>336.69</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>1,400.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	—	2,852.69	1,070.23	478.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>1,070.23</i>	<i>478.00</i>
General government,	—	—	721.23	—
Protection of persons and property,	—	—	—	478.00
Health and sanitation,	—	—	—	—
Highways,	—	—	249.00	—
Charities,	—	—	—	—
Education,	—	—	100.00	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>2,852.69</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	2,852.69	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,400.00	7,000.00	12,150.00	14,103.40
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,400.00</i>	<i>1,000.00</i>	<i>2,150.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>6,000.00</i>	<i>10,000.00</i>	<i>14,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>103.40</i>
Transfers,	2,668.25	24.00	5.25	192.17
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,668.25</i>	<i>24.00</i>	<i>5.25</i>	<i>192.17</i>
Refunds,	2.00	202.01	834.60	5.68
Agency, trust, and investment,	3,425.00	1,820.63	2,841.21	3,047.27
<i>Taxes and licenses for State,</i>	<i>1,595.00</i>	<i>1,210.00</i>	<i>1,480.25</i>	<i>1,430.00</i>
<i>Taxes for county,</i>	<i>1,030.00</i>	<i>610.63</i>	<i>695.96</i>	<i>1,219.13</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>800.00</i>	<i>—</i>	<i>30.00</i>	<i>398.14</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>635.00</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$21,830.23	\$19,016.31	\$16,604.04	\$23,252.01
Permanent debt (except from sinking funds),	2,400.00	1,000.00	2,150.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	—	2,852.69	1,070.23	478.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	4,000.00	6,000.00	10,000.00	14,103.40
Transfers (except to sinking funds) and refunds,	2,670.25	226.01	839.85	197.85
Agency, trust, and investment,	3,425.00	1,820.63	2,841.21	3,047.27
Total payments,	\$34,325.48	\$30,915.64	\$33,505.33	\$41,078.53
Balance on hand, including funds,	5,228.23	7,459.12	1,759.74	770.11
GRAND TOTAL,	\$39,553.71	\$38,374.76	\$35,265.07	\$41,848.64

TABLE I. — *Summary of Financial Transactions. Towns***GROUP 25.**

RECEIPTS.	West Brookfield POPULATION 1,327	West Boylston POPULATION 1,270	Westwood POPULATION 1,266	Bedford POPULATION 1,231
REVENUE.	\$22,133.26	\$32,335.51	\$37,267.31	\$38,841.80
General,	17,636.37	26,711.08	35,607.29	27,439.00
<i>Taxes,</i>	<i>15,387.55</i>	<i>24,157.17</i>	<i>34,727.66</i>	<i>24,924.45</i>
Property and poll,	14,499.71	20,970.27	30,902.94	21,748.13
Corporation, bank, etc.,	887.84	3,186.90	3,824.72	3,176.32
<i>Licenses and permits,</i>	<i>11.00</i>	<i>8.00</i>	<i>40.75</i>	<i>24.75</i>
<i>Fines and forfeits,</i>	<i>15.48</i>	<i>68.34</i>	<i>160.00</i>	<i>11.69</i>
<i>Grants and gifts,</i>	<i>2,222.34</i>	<i>2,477.57</i>	<i>678.88</i>	<i>2,478.11</i>
For expenses,	2,222.34	2,477.57	678.88	2,178.11
For outlays,	—	—	—	300.00
All other,	—	—	—	—
Commercial,	4,496.89	5,624.43	1,660.02	11,402.80
<i>Special assessments,</i>	<i>—</i>	<i>76.08</i>	<i>—</i>	<i>191.23</i>
To meet expenses,	—	76.08	—	191.23
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>257.78</i>	<i>829.27</i>	<i>354.60</i>	<i>711.20</i>
<i>Departmental,</i>	<i>3,091.86</i>	<i>3,693.79</i>	<i>276.07</i>	<i>6,362.43</i>
General government,	282.75	80.50	—	218.60
Protection of persons and property,	4.00	78.63	25.75	3,789.09
Health and sanitation,	—	—	—	1.00
Highways,	61.30	40.00	4.63	51.53
Charities,	1,743.33	2,831.43	15.00	2,151.00
Soldiers' benefits,	858.00	529.00	—	96.00
Education,	56.15	15.45	230.69	18.46
Libraries,	35.20	8.78	—	30.75
Recreation,	—	—	—	—
Unclassified,	51.13	110.00	—	6.00
<i>Public service enterprises,</i>	<i>6.05</i>	<i>588.17</i>	<i>—</i>	<i>2,488.62</i>
Electric light,	—	588.17	—	—
Water,	—	—	—	2,488.62
All other,	6.05	—	—	—
<i>Cemeteries,</i>	<i>68.00</i>	<i>—</i>	<i>—</i>	<i>401.00</i>
<i>Interest,</i>	<i>1,073.20</i>	<i>437.12</i>	<i>1,029.35</i>	<i>1,248.32</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	879.54	148.68	494.90	950.59
All other,	193.66	288.44	534.45	297.73
NON-REVENUE.	\$33,188.15	\$16,329.68	\$12,788.29	\$18,270.56
Offsets to outlays,	—	400.00	47.77	684.15
<i>Departmental,</i>	<i>—</i>	<i>400.00</i>	<i>47.77</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>684.15</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	12,000.00	14,000.00	7,000.00	10,150.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>5,000.00</i>	<i>150.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>14,000.00</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>12,000.00</i>	<i>—</i>	<i>2,000.00</i>	<i>10,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	18,454.71	1.00	—	2,932.97
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	18,454.71	1.00	—	2,932.97
Refunds,	19.54	27.68	152.58	—
Agency, trust, and investment,	2,713.90	1,901.00	5,587.94	4,503.44
<i>Taxes and licenses for State,</i>	<i>1,430.00</i>	<i>1,155.00</i>	<i>3,630.00</i>	<i>1,950.25</i>
<i>Taxes for county,</i>	<i>924.00</i>	<i>746.00</i>	<i>1,831.88</i>	<i>1,373.19</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>359.90</i>	<i>—</i>	<i>126.06</i>	<i>1,150.00</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$22,133.26	\$32,735.51	\$37,315.08	\$39,525.95
Premiums,	—	—	—	—
Municipal indebtedness,	12,000.00	14,000.00	7,000.00	10,150.00
Transfers and refunds,	18,474.25	28.68	152.58	2,932.97
Agency, trust, and investment,	2,713.90	1,901.00	5,587.94	4,503.44
Total receipts,	\$55,321.41	\$48,665.19	\$50,055.60	\$57,112.36
Balance on hand, including funds,	4,285.79	10,398.26	40,765.52	9,564.18
GRAND TOTAL,	\$59,607.20	\$59,063.45	\$90,821.12	\$66,676.54

Graded According to Population of 1910 — Continued.

GROUP 25.

PAYMENTS.	West Brookfield POPULATION 1,327	West Boylston POPULATION 1,270	Westwood POPULATION 1,266	Bedford POPULATION 1,231
Maintenance,	\$19,680.88	\$26,401.55	\$27,196.24	\$28,695.13
<i>Departmental,</i>	<i>19,295.87</i>	<i>24,951.64</i>	<i>27,014.63</i>	<i>27,472.36</i>
General government,	1,931.91	2,251.92	1,721.92	2,020.20
Protection of persons and property,	1,024.44	921.99	3,574.44	8,134.61
Health and sanitation,	578.85	267.88	272.90	208.65
Highways,	2,617.37	3,504.26	7,306.03	5,267.49
Charities,	3,062.80	5,044.54	204.00	3,170.68
Soldiers' benefits,	1,676.71	842.00	265.68	132.00
Education,	6,403.16	10,497.85	12,299.04	6,746.06
Libraries,	1,142.81	382.45	550.26	1,322.64
Recreation,	505.61	454.19	644.26	130.30
Unclassified,	352.21	784.56	176.10	339.73
<i>Public service enterprises,</i>	<i>2.85</i>	<i>1,184.46</i>	<i>—</i>	<i>516.91</i>
Electric light,	—	1,184.46	—	—
Water,	—	—	—	516.91
All other,	2.85	—	—	—
<i>Cemeteries,</i>	<i>382.16</i>	<i>265.45</i>	<i>150.00</i>	<i>705.86</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>31.61</i>	<i>—</i>
Interest,	683.38	409.86	1,631.84	3,299.59
<i>Loans, general purposes,</i>	<i>611.38</i>	<i>129.86</i>	<i>1,631.84</i>	<i>899.59</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>280.00</i>	<i>—</i>	<i>2,400.00</i>
<i>Loans, cemeteries,</i>	<i>72.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	790.07	18,067.06	24,779.41	7,541.95
<i>Departmental,</i>	<i>290.58</i>	<i>1,753.39</i>	<i>24,589.41</i>	<i>2,448.80</i>
General government,	—	—	21,564.65	—
Protection of persons and property,	—	—	1,767.73	—
Health and sanitation,	—	—	—	—
Highways,	172.00	1,228.44	—	989.76
Charities,	118.58	198.25	—	—
Education,	—	326.70	1,257.03	1,459.04
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>16,176.67</i>	<i>—</i>	<i>5,093.15</i>
Electric light,	—	16,176.67	—	—
Water,	—	—	—	5,093.15
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>499.49</i>	<i>137.00</i>	<i>190.00</i>	<i>—</i>
Municipal indebtedness,	15,060.00	—	5,640.77	11,900.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,060.00</i>	<i>—</i>	<i>3,640.77</i>	<i>1,900.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>13,000.00</i>	<i>—</i>	<i>2,000.00</i>	<i>10,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	18,454.71	1.00	—	2,932.97
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>18,454.71</i>	<i>1.00</i>	<i>—</i>	<i>2,932.97</i>
Refunds,	19.54	27.68	152.58	—
Agency, trust, and investment,	2,666.50	1,941.68	5,671.81	3,507.06
<i>Taxes and licenses for State,</i>	<i>1,430.00</i>	<i>1,155.00</i>	<i>3,630.00</i>	<i>1,980.25</i>
<i>Taxes for county,</i>	<i>924.00</i>	<i>746.00</i>	<i>1,831.88</i>	<i>1,373.19</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>312.50</i>	<i>40.68</i>	<i>209.93</i>	<i>153.62</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$20,364.26	\$26,811.41	\$28,828.08	\$31,994.72
Permanent debt (except from sinking funds),	2,060.00	—	3,640.77	1,900.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	790.07	18,067.06	24,779.41	7,541.95
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	13,000.00	—	2,000.00	10,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	18,474.25	28.68	152.58	2,932.97
Agency, trust, and investment,	2,666.50	1,941.68	5,671.81	3,507.06
Total payments,	\$57,355.08	\$46,848.83	\$65,072.65	\$57,876.70
Balance on hand, including funds,	2,252.12	12,214.62	25,748.47	8,799.84
GRAND TOTAL,	\$59,607.20	\$59,063.45	\$90,821.12	\$66,676.54

TABLE I. — *Summary of Financial Transactions.* Towns

GROUP 26.

RECEIPTS.	Conway POPULATION 1,230	Littleton POPULATION 1,229	Tisbury POPULATION 1,196	Edgartown POPULATION 1,191
REVENUE.	\$18,271.68	\$22,268.23	\$28,594.37	\$22,305.17
General,	16,458.08	18,242.49	17,452.11	20,829.79
Taxes,	12,919.40	15,785.28	15,664.70	19,577.01
Property and poll,	12,440.79	14,935.13	13,355.85	18,841.01
Corporation, bank, etc.,	478.61	850.15	2,308.85	736.00
Licenses and permits,	979.75	6.00	8.00	2.75
Fines and forfeits,	15.00	9.60	1.90	30.96
Grants and gifts,	2,543.93	2,441.61	1,777.51	1,219.07
For expenses,	2,543.93	2,441.61	1,777.51	1,219.07
For outlays,	—	—	—	—
All other,	—	—	—	—
Commercial,	1,813.60	4,025.74	11,142.26	1,475.38
Special assessments,	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
Privileges,	168.78	—	—	332.00
Departmental,	1,644.82	2,496.53	902.74	1,124.33
General government,	176.45	166.34	25.00	161.50
Protection of persons and property,	4.50	1,338.31	1.00	—
Health and sanitation,	—	—	—	—
Highways,	22.20	174.00	3.15	8.00
Charities,	1,011.67	213.20	197.82	74.88
Soldiers' benefits,	332.00	288.00	345.17	880.00
Education,	98.00	224.00	330.60	—
Libraries,	—	18.89	—	—
Recreation,	—	—	—	—
Unclassified,	—	72.79	—	—
Public service enterprises,	—	—	10,054.28	—
Electric light,	—	—	—	—
Water,	—	—	10,012.28	—
All other,	—	—	42.00	—
Cemeteries,	—	292.00	123.88	19.00
Interest,	—	1,238.21	61.56	—
On sinking funds,	—	—	—	—
On trust and investment funds,	—	1,132.64	61.36	—
All other,	—	105.57	—	—
NON-REVENUE.	\$5,243.61	\$12,047.95	\$31,474.02	\$9,106.18
Offsets to outlays,	—	95.83	1,521.82	—
Departmental,	—	87.83	1,521.82	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	8.00	—	—
Municipal indebtedness,	1,000.00	2,830.00	14,566.61	5,426.98
Loans, general purposes,	—	380.00	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	1,000.00	2,500.00	14,000.00	5,000.00
Unpaid warrants or orders, current year,	—	—	566.61	426.98
Premiums,	—	—	—	—
Transfers,	252.00	928.46	10,105.95	—
From sinking funds,	—	—	—	—
All other,	252.00	928.46	10,105.95	—
Refunds,	745.98	821.19	.50	1.23
Agency, trust, and investment,	3,245.63	7,322.47	5,279.14	3,677.97
Taxes and licenses for State,	1,927.71	1,595.00	2,741.45	1,807.81
Taxes for county,	1,317.92	1,106.00	2,337.69	1,870.16
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	4,621.47	200.00	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$18,271.68	\$22,364.06	\$30,116.19	\$22,305.17
Premiums,	—	—	—	—
Municipal indebtedness,	1,000.00	2,880.00	14,566.61	5,426.98
Transfers and refunds,	997.98	1,749.65	10,106.45	1.23
Agency, trust, and investment,	3,245.63	7,322.47	5,279.14	3,677.97
Total receipts,	\$23,515.29	\$34,316.18	\$60,068.39	\$31,411.35
Balance on hand, including funds,	175.55	6,140.57	7,801.27	2,467.61
GRAND TOTAL,	\$23,690.64	\$40,456.75	\$67,869.66	\$33,878.96

Graded According to Population of 1910 — Continued.

GROUP 26.

PAYMENTS.	Conway POPULATION 1,230	Littleton POPULATION 1,229	Tisbury POPULATION 1,196	Edgartown POPULATION 1,191
Maintenance,	\$14,084.35	\$18,970.09	\$21,406.46	\$18,971.81
<i>Departmental,</i>	<i>14,068.00</i>	<i>18,869.82</i>	<i>18,068.92</i>	<i>18,728.66</i>
General government,	855.62	1,474.28	1,885.52	2,982.30
Protection of persons and property,	61.95	2,273.30	2,690.86	3,160.45
Health and sanitation,	134.75	169.89	241.53	97.25
Highways,	3,345.51	2,559.02	4,075.00	2,499.64
Charities,	1,622.54	206.20	1,329.35	2,514.45
Soldiers' benefits,	451.00	362.25	380.00	1,080.00
Education,	7,478.07	9,495.27	6,714.66	5,673.79
Libraries,	—	1,088.06	200.00	415.33
Recreation,	50.00	106.77	262.00	161.45
Unclassified,	58.56	624.78	280.00	144.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>3,161.36</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	3,137.45	—
All other,	—	—	13.91	—
<i>Cemeteries,</i>	<i>26.35</i>	<i>605.27</i>	<i>196.18</i>	<i>243.15</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>5.00</i>	<i>—</i>	<i>—</i>
Interest,	352.37	617.45	1,850.84	363.64
<i>Loans, general purposes,</i>	<i>352.37</i>	<i>617.45</i>	<i>70.84</i>	<i>363.64</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>1,780.00</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	30.50	3,250.39	16,879.28	2,521.76
<i>Departmental,</i>	<i>30.50</i>	<i>2,777.19</i>	<i>16,478.48</i>	<i>2,521.76</i>
General government,	30.50	—	—	326.29
Protection of persons and property,	—	—	—	537.47
Health and sanitation,	—	326.83	—	—
Highways,	—	—	1,349.33	50.00
Charities,	—	—	—	—
Education,	—	2,450.36	15,129.15	1,608.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>400.80</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	400.80	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>473.20</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,350.00	2,500.00	10,103.79	5,853.30
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>800.00</i>	<i>—</i>	<i>2,000.00</i>	<i>800.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,550.00</i>	<i>2,500.00</i>	<i>4,500.00</i>	<i>5,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>3,603.79</i>	<i>53.30</i>
Transfers,	252.00	928.46	10,105.95	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>252.00</i>	<i>928.46</i>	<i>10,105.95</i>	<i>—</i>
Refunds,	745.98	821.19	.50	1.23
Agency, trust, and investment,	3,245.63	7,335.05	5,294.20	3,677.97
<i>Taxes and licenses for State,</i>	<i>1,927.71</i>	<i>1,695.00</i>	<i>2,741.45</i>	<i>1,807.81</i>
<i>Taxes for county,</i>	<i>1,317.92</i>	<i>1,106.00</i>	<i>2,337.69</i>	<i>1,870.16</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>4,634.05</i>	<i>215.06</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$14,436.72	\$19,587.54	\$23,257.30	\$19,335.45
Permanent debt (except from sinking funds),	800.00	—	2,000.00	800.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	30.50	3,250.39	16,879.28	2,521.76
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,550.00	2,500.00	8,103.79	5,053.30
Transfers (except to sinking funds) and refunds,	997.98	1,749.65	10,106.45	1.23
Agency, trust, and investment,	3,245.63	7,335.05	5,294.20	3,677.97
Total payments,	\$21,060.83	\$34,422.63	\$65,641.02	\$31,389.71
Balance on hand, including funds,	2,629.81	6,034.12	2,228.64	2,489.25
GRAND TOTAL,	\$23,690.64	\$40,456.75	\$67,869.66	\$33,878.96

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 27.

RECEIPTS.	Nahant POPULATION 1,184	Topsfield POPULATION 1,174	Erving POPULATION 1,148	Lakeville POPULATION 1,141
REVENUE.	\$105,901.75	\$20,236.07	\$19,512.68	\$17,759.07
General,	93,791.12	16,724.86	18,193.75	14,666.86
<i>Taxes,</i>	<i>90,093.17</i>	<i>14,983.86</i>	<i>15,052.98</i>	<i>12,116.13</i>
Property and poll,	58,785.96	11,498.93	11,651.11	9,190.68
Corporation, bank, etc.,	31,307.21	3,484.93	3,401.87	2,925.45
<i>Licenses and permits,</i>	<i>3,019.00</i>	<i>6.00</i>	<i>977.00</i>	<i>18.00</i>
<i>Fines and forfeits,</i>	<i>553.50</i>	<i>62.26</i>	<i>45.00</i>	<i>55.00</i>
<i>Grants and gifts,</i>	<i>125.45</i>	<i>1,672.74</i>	<i>2,118.77</i>	<i>2,477.73</i>
For expenses,	125.45	1,089.74	2,034.77	2,477.73
For outlays,	—	583.00	84.00	—
All other,	—	—	—	—
Commercial,	12,110.63	3,511.21	1,318.93	3,092.21
<i>Special assessments,</i>	<i>—</i>	<i>473.44</i>	<i>66.37</i>	<i>—</i>
To meet expenses,	—	473.44	66.37	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>232.30</i>	<i>—</i>	<i>—</i>	<i>1,873.63</i>
<i>Departmental,</i>	<i>349.60</i>	<i>2,094.95</i>	<i>1,137.82</i>	<i>957.72</i>
General government,	23.00	85.50	511.10	20.00
Protection of persons and property,	—	1,084.06	43.90	—
Health and sanitation,	44.00	—	15.23	—
Highways,	—	78.04	12.00	—
Charities,	—	—	60.20	216.00
Soldiers' benefits,	266.00	802.00	351.00	628.00
Education,	—	—	142.39	64.02
Libraries,	16.60	10.60	—	29.70
Recreation,	—	5.00	—	—
Unclassified,	—	29.75	2.00	—
<i>Public service enterprises,</i>	<i>11,131.76</i>	<i>—</i>	<i>—</i>	<i>21.06</i>
Electric light,	—	—	—	—
Water,	11,131.76	—	—	—
All other,	—	—	—	21.06
<i>Cemeteries,</i>	<i>2.00</i>	<i>30.00</i>	<i>8.00</i>	<i>—</i>
Interest,	394.97	912.82	106.74	239.80
On sinking funds,	—	—	97.50	—
On trust and investment funds,	105.91	872.55	9.24	165.44
All other,	289.06	40.27	—	74.36
NON-REVENUE.	\$81,529.81	\$11,020.65	\$11,458.37	\$6,102.04
Offsets to outlays,	—	1,000.00	—	—
<i>Departmental,</i>	<i>—</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	15,000.00	5,000.00	1,000.00	3,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>5,000.00</i>	<i>1,000.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	12.00	731.62	6,813.18	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
All other,	12.00	731.62	6,813.18	—
Refunds,	22.31	379.71	56.00	19.90
Agency, trust, and investment,	66,495.50	3,909.32	3,589.19	3,082.14
<i>Taxes and licenses for State,</i>	<i>11,260.00</i>	<i>1,925.00</i>	<i>1,810.00</i>	<i>1,045.00</i>
<i>Taxes for county,</i>	<i>11,209.38</i>	<i>1,984.32</i>	<i>1,779.19</i>	<i>890.90</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>44,026.12</i>	<i>—</i>	<i>—</i>	<i>1,146.24</i>
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$105,901.75	\$21,236.07	\$19,512.68	\$17,759.07
Premiums,	—	—	—	—
Municipal indebtedness,	15,000.00	5,000.00	1,000.00	3,000.00
Transfers and refunds,	34.31	1,111.33	6,869.18	19.90
Agency, trust, and investment,	66,495.50	3,909.32	3,589.19	3,082.14
Total receipts,	\$187,431.56	\$31,256.72	\$30,971.05	\$23,861.11
Balance on hand, including funds,	56,048.65	16,978.60	3,320.29	2,287.95
GRAND TOTAL,	\$243,480.21	\$47,235.32	\$34,291.34	\$26,149.06

Graded According to Population of 1910 — Continued.

GROUP 27.

PAYMENTS.	Nahant POPULATION 1,184	Topsfield POPULATION 1,174	Erving POPULATION 1,148	Lakeville POPULATION 1,141
Maintenance,	\$86,416.51	\$17,592.06	\$12,977.24	\$12,937.45
<i>Departmental,</i>	<i>80,111.22</i>	<i>17,012.25</i>	<i>12,907.89</i>	<i>12,852.58</i>
General government,	15,088.78	1,693.94	1,388.07	803.99
Protection of persons and property,	17,105.93	2,946.42	487.68	480.08
Health and sanitation,	3,916.49	267.50	426.90	63.75
Highways,	26,428.50	2,981.79	1,528.63	3,348.78
Charities,	248.23	1,956.96	1,131.29	839.46
Soldiers' benefits,	287.00	799.00	674.64	1,105.21
Education,	9,286.21	5,187.17	6,656.36	5,636.54
Libraries,	3,410.08	688.27	200.98	318.94
Recreation,	2,941.99	212.11	28.50	25.00
Unclassified,	1,398.01	279.09	384.84	230.83
<i>Public service enterprises,</i>	<i>5,406.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	5,406.60	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>898.69</i>	<i>579.81</i>	<i>69.35</i>	<i>84.87</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	5,106.13	450.35	656.86	480.56
<i>Loans, general purposes,</i>	<i>2,460.52</i>	<i>450.35</i>	<i>656.68</i>	<i>480.56</i>
<i>Loans, public service enterprises,</i>	<i>2,645.61</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	6,822.33	3,927.54	1,083.45	1,248.25
<i>Departmental,</i>	<i>5,296.38</i>	<i>3,927.54</i>	<i>800.00</i>	<i>1,248.25</i>
General government,	—	337.00	—	—
Protection of persons and property,	5,107.91	—	—	—
Health and sanitation,	188.47	—	—	—
Highways,	—	3,590.54	800.00	1,248.25
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>570.50</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	570.50	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>955.45</i>	<i>—</i>	<i>283.45</i>	<i>—</i>
Municipal indebtedness,	24,670.43	5,000.00	2,000.00	5,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>9,670.43</i>	<i>—</i>	<i>1,000.00</i>	<i>2,000.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>15,000.00</i>	<i>5,000.00</i>	<i>1,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	12.00	731.62	6,813.18	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>50.12</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>12.00</i>	<i>731.62</i>	<i>6,763.06</i>	<i>—</i>
Refunds,	22.31	379.71	56.00	19.90
Agency, trust, and investment,	22,543.28	12,930.44	3,740.05	3,162.71
<i>Taxes and licenses for State,</i>	<i>11,260.00</i>	<i>1,925.00</i>	<i>1,810.00</i>	<i>1,045.00</i>
<i>Taxes for county,</i>	<i>11,209.38</i>	<i>1,984.32</i>	<i>1,779.19</i>	<i>890.90</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>73.90</i>	<i>9,021.12</i>	<i>150.86</i>	<i>1,226.81</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$91,522.64	\$18,042.41	\$13,633.92	\$13,418.01
Permanent debt (except from sinking funds),	9,670.43	—	1,000.00	2,000.00
Sinking fund requirements from revenue,	—	—	50.12	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	6,822.33	3,927.54	1,083.45	1,248.25
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	15,000.00	5,000.00	1,000.00	3,000.00
Transfers (except to sinking funds) and refunds,	34.31	1,111.33	6,819.06	19.90
Agency, trust, and investment,	22,543.28	12,930.44	3,740.05	3,162.71
Total payments,	\$145,592.99	\$41,011.72	\$27,326.60	\$22,848.87
Balance on hand, including funds,	97,887.22	6,223.60	6,964.74	3,800.19
GRAND TOTAL,	\$243,480.21	\$47,235.32	\$34,291.34	\$26,149.06

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 28.

RECEIPTS.	Middleton POPULATION 1,129	New Marlborough POPULATION 1,124	Sudbury POPULATION 1,120	Hinsdale POPULATION 1,116
REVENUE.	\$19,224.45	\$16,124.22	\$30,754.42	\$14,955.13
General,	13,998.69	14,475.23	24,428.20	13,277.28
<i>Taxes,</i>	<i>9,818.68</i>	<i>11,496.35</i>	<i>22,173.56</i>	<i>8,779.21</i>
Property and poll,	8,170.58	11,421.30	21,104.65	8,072.43
Corporation, bank, etc.,	1,648.10	75.05	1,068.91	706.78
<i>Licenses and permits,</i>	<i>1,510.00</i>	<i>7.00</i>	<i>—</i>	<i>1,030.75</i>
<i>Fines and forfeits,</i>	<i>21.34</i>	<i>28.48</i>	<i>75.91</i>	<i>44.42</i>
<i>Grants and gifts,</i>	<i>2,648.07</i>	<i>2,943.40</i>	<i>2,178.73</i>	<i>3,402.90</i>
For expenses,	2,598.57	2,138.82	2,178.73	2,402.90
For outlays,	49.50	804.58	—	1,000.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	5,225.76	1,648.99	6,326.22	1,677.85
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>601.89</i>	<i>—</i>
To meet expenses,	—	—	601.89	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>1,023.65</i>	<i>—</i>	<i>—</i>	<i>216.49</i>
<i>Departmental,</i>	<i>2,648.88</i>	<i>1,601.15</i>	<i>3,525.53</i>	<i>1,258.73</i>
General government,	101.25	365.90	139.00	180.00
Protection of persons and property,	1,267.65	—	1,421.34	—
Health and sanitation,	—	—	—	—
Highways,	85.31	1.15	—	22.75
Charities,	—	218.10	1,449.19	181.12
Soldiers' benefits,	974.00	1,012.00	406.00	680.00
Education,	201.07	4.00	92.00	192.91
Libraries,	19.60	—	18.00	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	2.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>147.00</i>	<i>—</i>	<i>—</i>	<i>198.50</i>
<i>Interest,</i>	<i>1,406.23</i>	<i>47.84</i>	<i>2,198.80</i>	<i>4.08</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	867.96	47.84	1,787.93	—
All other,	538.27	—	410.87	4.08
NON-REVENUE.	\$12,536.77	\$9,982.85	\$15,256.99	\$9,617.13
Offsets to outlays,	—	60.00	—	342.12
<i>Departmental,</i>	<i>—</i>	<i>60.00</i>	<i>—</i>	<i>342.12</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	7,510.00	7,500.00	10,000.00	4,200.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>500.00</i>	<i>—</i>	<i>1,200.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>7,510.00</i>	<i>7,000.00</i>	<i>10,000.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	720.00	163.67	2,083.23	2,755.85
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>720.00</i>	<i>163.67</i>	<i>2,083.23</i>	<i>2,755.85</i>
Refunds,	94.96	7.40	—	72.65
Agency, trust, and investment,	4,211.81	2,251.78	3,173.76	2,246.51
<i>Taxes and licenses for State,</i>	<i>1,710.00</i>	<i>1,045.00</i>	<i>1,815.00</i>	<i>1,255.25</i>
<i>Taxes for county,</i>	<i>1,166.01</i>	<i>1,074.35</i>	<i>1,258.76</i>	<i>961.26</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,345.80</i>	<i>132.43</i>	<i>100.00</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$19,224.45	\$16,184.22	\$30,754.42	\$15,297.25
Premiums,	—	—	—	—
Municipal indebtedness,	7,510.00	7,500.00	10,000.00	4,200.00
Transfers and refunds,	814.96	171.07	2,083.23	2,828.50
Agency, trust, and investment,	4,211.81	2,251.78	3,173.76	2,246.51
Total receipts,	\$31,761.22	\$26,107.07	\$46,011.41	\$24,572.26
Balance on hand, including funds,	1,364.84	1,713.02	738.49	679.71
GRAND TOTAL,	\$33,126.06	\$27,820.09	\$46,749.90	\$25,251.97

Graded According to Population of 1910 — Continued.

GROUP 28.

PAYMENTS.	Middleton POPULATION 1,129	New Marlborough POPULATION 1,124	Sudbury POPULATION 1,120	Hinsdale POPULATION 1,116
Maintenance,	\$15,624.69	\$11,878.74	\$25,653.98	\$13,431.67
<i>Departmental,</i>	<i>15,296.49</i>	<i>11,835.74</i>	<i>25,586.68</i>	<i>13,397.17</i>
General government,	1,780.79	849.30	2,542.25	836.83
Protection of persons and property,	2,491.01	196.16	3,712.66	293.93
Health and sanitation,	219.79	137.00	304.99	125.50
Highways,	2,456.39	3,397.69	3,967.68	2,747.52
Charities,	358.60	569.76	3,127.35	1,302.31
Soldiers' benefits,	1,227.70	912.00	432.00	747.00
Education,	5,839.20	5,695.38	9,577.48	6,785.92
Libraries,	705.45	25.00	1,479.71	383.61
Recreation,	109.42	—	159.81	—
Unclassified,	103.14	53.45	282.75	174.55
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>323.20</i>	<i>43.00</i>	<i>67.30</i>	<i>34.50</i>
<i>Administration of invested funds,</i>	<i>5.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	447.23	518.08	1,576.87	63.64
<i>Loans, general purposes,</i>	<i>447.23</i>	<i>518.08</i>	<i>1,576.87</i>	<i>63.64</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	2,016.20	3,451.61	421.40	2,521.17
<i>Departmental,</i>	<i>2,016.20</i>	<i>3,451.61</i>	<i>421.40</i>	<i>2,521.17</i>
General government,	—	297.85	421.40	—
Protection of persons and property,	99.45	150.00	—	—
Health and sanitation,	—	—	—	—
Highways,	1,916.75	900.00	—	2,446.17
Charities,	—	—	—	—
Education,	—	2,103.76	—	75.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,300.00	9,500.00	10,000.00	3,650.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>300.00</i>	<i>2,500.00</i>	<i>—</i>	<i>650.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>6,000.00</i>	<i>7,000.00</i>	<i>10,000.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	720.00	163.67	2,083.23	2,755.85
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>720.00</i>	<i>163.67</i>	<i>2,083.23</i>	<i>2,755.85</i>
Refunds,	94.96	7.40	—	72.65
Agency, trust, and investment,	4,360.02	2,135.95	3,302.01	2,246.51
<i>Taxes and licenses for State,</i>	<i>1,710.25</i>	<i>1,045.00</i>	<i>1,815.00</i>	<i>1,285.25</i>
<i>Taxes for county,</i>	<i>1,156.01</i>	<i>1,074.35</i>	<i>1,258.76</i>	<i>961.26</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,493.76</i>	<i>16.60</i>	<i>228.25</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$16,071.92	\$12,396.82	\$27,230.85	\$13,495.31
Permanent debt (except from sinking funds),	300.00	2,500.00	—	650.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	2,016.20	3,451.61	421.40	2,521.17
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	6,000.00	7,000.00	10,000.00	3,000.00
Transfers (except to sinking funds) and refunds,	814.96	171.07	2,083.23	2,828.50
Agency, trust, and investment,	4,360.02	2,135.95	3,302.01	2,246.51
Total payments,	\$29,563.10	\$27,655.45	\$43,037.49	\$24,741.49
<i>Balance on hand, including funds,</i>	<i>3,562.96</i>	<i>164.64</i>	<i>3,712.41</i>	<i>510.48</i>
GRAND TOTAL,	\$33,126.06	\$27,820.09	\$46,749.90	\$25,251.97

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 29.

RECEIPTS.	Stow POPULATION 1,115	Rochester POPULATION 1,090	Oak Bluffs POPULATION 1,084	Orleans POPULATION 1,077
REVENUE.	\$20,971.71	\$11,204.01	\$34,783.01	\$13,672.43
General,	14,927.38	9,608.79	33,565.63	12,122.35
<i>Taxes,</i>	<i>11,932.45</i>	<i>7,259.16</i>	<i>32,665.09</i>	<i>9,916.90</i>
Property and poll,	11,534.49	6,755.48	32,421.14	8,832.42
Corporation, bank, etc.,	397.96	503.68	243.95	1,084.48
<i>Licenses and permits,</i>	<i>2.00</i>	<i>12.00</i>	<i>165.00</i>	<i>18.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>25.25</i>	<i>70.75</i>	<i>80.00</i>
<i>Grants and gifts,</i>	<i>2,992.93</i>	<i>2,312.38</i>	<i>664.79</i>	<i>2,107.45</i>
For expenses,	2,377.93	2,312.38	664.79	2,107.45
For outlays,	615.00	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	6,044.33	1,595.22	1,217.38	1,550.08
<i>Special assessments,</i>	<i>—</i>	<i>18.35</i>	<i>—</i>	<i>44.20</i>
To meet expenses,	—	18.35	—	44.20
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>131.52</i>	<i>4.75</i>	<i>130.25</i>	<i>—</i>
<i>Departmental,</i>	<i>2,945.56</i>	<i>1,088.61</i>	<i>867.34</i>	<i>1,188.67</i>
General government,	128.50	95.00	70.00	202.00
Protection of persons and property,	1,212.36	359.82	44.39	—
Health and sanitation,	76.25	—	—	—
Highways,	—	—	101.90	5.25
Charities,	1,225.20	15.00	32.06	31.50
Soldiers' benefits,	280.00	488.00	496.00	384.00
Education,	19.50	121.00	—	555.05
Libraries,	3.75	9.79	—	10.87
Recreation,	—	—	—	—
Unclassified,	—	—	122.99	—
<i>Public service enterprises,</i>	<i>15.35</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	15.35	—	—	—
<i>Cemeteries,</i>	<i>22.00</i>	<i>—</i>	<i>105.25</i>	<i>—</i>
<i>Interest,</i>	<i>2,929.90</i>	<i>483.51</i>	<i>114.54</i>	<i>317.21</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	2,923.61	464.80	—	199.05
All other,	6.29	18.71	114.54	118.16
NON-REVENUE.	\$9,919.02	\$2,834.99	\$20,721.35	\$7,187.95
Offsets to outlays,	—	—	86.07	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>86.07</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,000.00	—	15,068.98	4,850.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>350.00</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>—</i>	<i>15,000.00</i>	<i>4,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>68.98</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	2,524.03	403.62	309.00	184.56
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	2,524.03	403.62	309.00	184.56
Refunds,	371.38	568.02	265.84	98.77
Agency, trust, and investment,	3,023.61	1,863.35	4,991.46	2,054.62
<i>Taxes and licenses for State,</i>	<i>1,375.00</i>	<i>990.00</i>	<i>2,420.00</i>	<i>1,045.00</i>
<i>Taxes for county,</i>	<i>953.61</i>	<i>844.01</i>	<i>2,571.46</i>	<i>1,009.62</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>695.00</i>	<i>29.34</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$20,971.71	\$11,204.01	\$34,869.08	\$13,672.43
Premiums,	—	—	—	—
Municipal indebtedness,	4,000.00	—	15,068.98	4,850.00
Transfers and refunds,	2,895.41	971.64	574.84	283.33
Agency, trust, and investment,	3,023.61	1,863.35	4,991.46	2,054.62
Total receipts,	\$30,890.73	\$14,039.00	\$55,504.36	\$20,860.38
<i>Balance on hand, including funds,</i>	<i>2,468.09</i>	<i>2,947.11</i>	<i>4,478.92</i>	<i>998.63</i>
GRAND TOTAL,	\$33,358.82	\$16,986.11	\$59,983.28	\$21,859.01

Graded According to Population of 1910 — Continued.

GROUP 29.

PAYMENTS.	Stow POPULATION 1,115	Rochester POPULATION 1,090	Oak Bluffs POPULATION 1,084	Orleans POPULATION 1,077
Maintenance,	\$17,121.95	\$10,413.67	\$26,333.11	\$12,606.71
<i>Departmental,</i>	<i>17,016.65</i>	<i>10,333.80</i>	<i>26,194.71</i>	<i>12,587.66</i>
General government,	1,232.00	1,110.89	1,821.54	1,122.61
Protection of persons and property,	2,304.58	450.01	4,802.97	249.83
Health and sanitation,	347.00	72.25	1,631.67	186.70
Highways,	2,312.07	2,003.02	7,287.23	2,016.51
Charities,	2,140.88	247.42	1,799.18	1,517.79
Soldiers' benefits,	277.00	709.50	545.00	461.00
Education,	7,603.62	5,406.64	5,988.11	6,589.32
Libraries,	528.83	277.97	510.17	364.96
Recreation,	100.00	—	990.00	—
Unclassified,	170.67	56.10	818.84	78.94
<i>Public service enterprises,</i>	<i>—</i>	<i>14.27</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	14.27	—	—
<i>Cemeteries,</i>	<i>90.30</i>	<i>—</i>	<i>138.40</i>	<i>19.05</i>
<i>Administration of invested funds,</i>	<i>15.00</i>	<i>65.60</i>	<i>—</i>	<i>—</i>
Interest,	\$31.19	—	\$1,112.42	\$586.56
<i>Loans, general purposes,</i>	<i>331.19</i>	<i>—</i>	<i>1,112.42</i>	<i>586.56</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	\$1,351.48	\$73.15	\$3,106.40	—
<i>Departmental,</i>	<i>1,351.48</i>	<i>373.15</i>	<i>2,706.54</i>	<i>—</i>
General government,	—	—	173.50	—
Protection of persons and property,	—	373.15	44.47	—
Health and sanitation,	—	—	—	—
Highways,	316.66	—	2,488.57	—
Charities,	—	—	—	—
Education,	1,034.82	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>399.86</i>	<i>—</i>
Municipal indebtedness,	\$6,040.00	—	\$21,015.08	\$5,700.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>2,000.00</i>	<i>—</i>	<i>6,000.00</i>	<i>1,350.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>350.00</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>—</i>	<i>15,000.00</i>	<i>4,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>40.00</i>	<i>—</i>	<i>15.08</i>	<i>—</i>
Transfers,	\$2,524.03	\$403.62	\$309.00	\$184.56
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>2,524.03</i>	<i>403.62</i>	<i>309.00</i>	<i>184.56</i>
Refunds,	\$71.38	\$568.02	\$265.84	\$98.77
Agency, trust, and investment,	\$3,313.15	\$1,892.53	\$4,991.46	\$2,404.62
<i>Taxes and licenses for State,</i>	<i>1,375.00</i>	<i>990.00</i>	<i>2,420.00</i>	<i>1,045.00</i>
<i>Taxes for county,</i>	<i>953.61</i>	<i>844.01</i>	<i>2,571.46</i>	<i>1,009.62</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>984.54</i>	<i>58.52</i>	<i>—</i>	<i>350.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$17,953.14	\$10,413.67	\$27,445.53	\$13,193.27
Permanent debt (except from sinking funds),	2,000.00	—	6,000.00	1,350.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,351.48	373.15	3,106.40	—
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	350.00
Temporary loans,	4,040.00	—	15,015.08	4,000.00
Transfers (except to sinking funds) and refunds,	2,895.41	971.64	574.84	283.33
Agency, trust, and investment,	3,313.15	1,892.53	4,991.46	2,404.62
Total payments,	\$31,553.18	\$13,650.99	\$57,133.31	\$21,581.22
Balance on hand, including funds,	1,805.64	3,335.12	2,849.97	277.79
GRAND TOTAL,	\$33,358.82	\$16,986.11	\$59,983.28	\$21,859.01

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 30.

RECEIPTS.	Sunderland POPULATION 1,047	Harvard POPULATION 1,034	Wellfleet POPULATION 1,022	Southwick POPULATION 1,020
REVENUE.	\$11,373.70	\$25,899.81	\$21,637.51	\$13,921.33
General,	10,098.33	18,755.75	20,162.22	12,450.19
<i>Taxes,</i>	<i>7,325.20</i>	<i>17,014.28</i>	<i>18,518.66</i>	<i>8,268.20</i>
Property and poll,	5,824.74	14,879.22	18,226.11	8,121.81
Corporation, bank, etc.,	1,500.46	2,135.06	292.55	146.39
<i>Licenses and permits,</i>	<i>—</i>	<i>6.00</i>	<i>17.00</i>	<i>416.80</i>
<i>Fines and forfeits,</i>	<i>35.00</i>	<i>—</i>	<i>—</i>	<i>59.49</i>
<i>Grants and gifts,</i>	<i>2,738.13</i>	<i>1,735.47</i>	<i>1,626.56</i>	<i>3,706.00</i>
For expenses,	2,738.13	1,735.47	1,199.71	2,606.00
For outlays,	—	—	426.85	1,100.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,275.37	7,144.06	1,475.29	1,471.14
<i>Special assessments,</i>	<i>1.76</i>	<i>240.33</i>	<i>—</i>	<i>—</i>
To meet expenses,	1.76	240.33	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>631.99</i>	<i>—</i>	<i>174.00</i>	<i>—</i>
<i>Departmental,</i>	<i>382.66</i>	<i>3,439.61</i>	<i>705.67</i>	<i>602.80</i>
General government,	47.95	164.33	—	30.25
Protection of persons and property,	—	1,116.78	75.63	—
Health and sanitation,	—	—	—	—
Highways,	182.76	—	12.75	17.05
Charities,	29.00	1,837.12	175.41	44.00
Soldiers' benefits,	40.00	264.00	388.00	476.00
Education,	68.50	—	4.00	29.50
Libraries,	2.45	7.33	9.88	6.00
Recreation,	—	—	—	—
Unclassified,	12.00	50.05	40.00	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>79.65</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	79.65	—
<i>Cemeteries,</i>	<i>—</i>	<i>25.00</i>	<i>—</i>	<i>60.00</i>
<i>Interest,</i>	<i>258.96</i>	<i>3,439.12</i>	<i>515.97</i>	<i>808.34</i>
On sinking funds,	—	—	304.86	—
On trust and investment funds,	174.24	3,356.04	143.50	808.34
All other,	84.72	83.08	67.61	—
NON-REVENUE.	\$2,735.48	\$8,810.38	\$20,795.99	\$8,697.01
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	500.00	4,000.00	12,400.00	1,751.21
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>900.00</i>	<i>751.21</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>500.00</i>	<i>4,000.00</i>	<i>11,500.00</i>	<i>1,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	422.04	638.89	211.14	5,130.49
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>751.21</i>
<i>All other,</i>	422.04	638.89	211.14	4,379.28
Refunds,	—	4.19	1,065.43	2.32
Agency, trust, and investment,	1,813.44	4,167.30	7,119.42	1,812.99
<i>Taxes and licenses for State,</i>	<i>825.00</i>	<i>1,870.00</i>	<i>1,705.00</i>	<i>1,182.60</i>
<i>Taxes for county,</i>	<i>988.44</i>	<i>1,208.00</i>	<i>1,514.42</i>	<i>629.28</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>1,089.30</i>	<i>3,900.00</i>	<i>1.21</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$11,373.70	\$25,899.81	\$21,637.51	\$13,921.33
Premiums,	—	—	—	—
Municipal indebtedness,	500.00	4,000.00	12,400.00	1,751.21
Transfers and refunds,	422.04	643.08	1,276.57	5,132.81
Agency, trust, and investment,	1,813.44	4,167.30	7,119.42	1,812.99
Total receipts,	\$14,109.18	\$34,710.19	\$42,433.50	\$22,618.34
Balance on hand, including funds,	3,059.07	2,498.20	2,155.86	4,628.41
GRAND TOTAL,	\$17,168.25	\$37,208.39	\$44,589.36	\$27,246.75

Graded According to Population of 1910 — Continued.

GROUP 30.

PAYMENTS.	Sunderland POPULATION 1,047	Harvard POPULATION 1,034	Wellfleet POPULATION 1,022	Southwick POPULATION 1,020
Maintenance,	\$9,334.87	\$20,666.66	\$13,947.19	\$11,097.58
<i>Departmental,</i>	9,334.87	19,949.24	13,460.46	10,977.58
General government,	551.20	1,702.26	1,948.02	1,052.39
Protection of persons and property,	256.90	2,584.21	658.51	341.74
Health and sanitation,	116.00	283.60	40.25	271.00
Highways,	1,430.42	2,280.53	3,074.48	2,064.38
Charities,	28.75	2,496.63	1,591.27	367.32
Soldiers' benefits,	126.00	647.00	536.00	476.00
Education,	6,335.32	7,341.17	5,086.23	6,062.47
Libraries,	267.15	984.36	197.04	221.95
Recreation,	152.63	1,251.28	50.00	16.00
Unclassified,	70.50	378.20	278.66	104.33
<i>Public service enterprises,</i>	—	—	346.22	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	346.22	—
<i>Cemeteries,</i>	—	617.42	140.51	94.00
<i>Administration of invested funds,</i>	—	—	—	26.00
Interest,	236.08	206.67	1,452.40	392.13
<i>Loans, general purposes,</i>	236.08	206.67	1,452.40	392.13
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	454.40	1,057.30	6,759.79	4,095.28
<i>Departmental,</i>	454.40	957.30	6,759.79	4,095.28
General government,	278.00	910.30	—	189.17
Protection of persons and property,	—	—	2,016.90	—
Health and sanitation,	—	—	2,264.62	3,906.11
Highways,	176.40	—	—	—
Charities,	—	—	—	—
Education,	—	47.00	—	—
Libraries,	—	—	1,342.71	—
Recreation,	—	—	135.56	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	100.00	—	—
Municipal indebtedness,	1,200.00	6,000.00	14,000.00	1,751.21
<i>From sinking funds,</i>	—	—	—	751.21
<i>From revenue and other sources,</i>	700.00	1,000.00	2,500.00	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	500.00	5,000.00	11,500.00	1,000.00
<i>Warrants or orders, previous years,</i>	—	—	—	—
Transfers,	422.04	638.89	211.14	5,130.49
<i>To sinking funds from revenue,</i>	—	—	—	750.00
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	422.04	638.89	211.14	4,380.49
Refunds,	—	4.19	1,065.43	2.32
Agency, trust, and investment,	3,313.44	5,301.13	7,424.28	1,811.78
<i>Taxes and licenses for State,</i>	825.00	1,870.00	1,705.00	1,182.60
<i>Taxes for county,</i>	988.44	1,208.00	1,514.42	629.38
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	1,500.00	2,223.13	4,204.86	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$9,570.95	\$20,773.33	\$15,399.59	\$11,489.71
Permanent debt (except from sinking funds),	700.00	1,000.00	2,500.00	—
Sinking fund requirements from revenue,	—	—	—	750.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	454.40	1,057.30	5,759.79	4,095.28
Permanent debt from sinking funds,	—	—	—	751.21
Bonds refunded, current year,	—	—	—	—
Temporary loans,	500.00	5,000.00	11,500.00	1,000.00
Transfers (except to sinking funds) and refunds,	422.04	643.08	1,276.57	4,382.81
Agency, trust, and investment,	3,313.44	5,301.13	7,424.28	1,811.78
Total payments,	\$14,960.83	\$33,774.84	\$43,860.23	\$24,280.79
<i>Balance on hand, including funds,</i>	2,207.42	3,433.55	729.13	2,965.96
GRAND TOTAL,	\$17,168.25	\$37,208.39	\$44,589.36	\$27,246.75

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 31.

RECEIPTS.	Wenham POPULATION 1,010	Charlemont POPULATION 1,001	Berkley POPULATION 999	Norfolk POPULATION 960
REVENUE.	\$28,694.64	\$14,443.63	\$8,721.98	\$16,663.57
General,	25,052.30	13,033.96	7,233.05	16,021.06
<i>Taxes,</i>	<i>23,691.25</i>	<i>10,340.10</i>	<i>4,503.47</i>	<i>11,892.96</i>
Property and poll,	16,589.40	10,112.27	4,069.17	11,392.48
Corporation, bank, etc.,	7,101.85	227.83	434.30	500.48
<i>Licenses and permits,</i>	<i>11.00</i>	<i>8.75</i>	<i>10.00</i>	<i>976.00</i>
<i>Fines and forfeits,</i>	<i>50.00</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
<i>Grants and gifts,</i>	<i>1,300.05</i>	<i>2,675.11</i>	<i>2,719.58</i>	<i>3,142.10</i>
For expenses,	1,300.05	1,989.86	2,719.58	1,867.10
For outlays,	—	685.25	—	1,275.00
<i>All other,</i>	<i>—</i>	<i>10.00</i>	<i>—</i>	<i>—</i>
Commercial,	3,642.34	1,409.67	1,488.93	642.51
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>630.19</i>	<i>—</i>	<i>555.00</i>	<i>—</i>
<i>Departmental,</i>	<i>2,376.40</i>	<i>1,293.77</i>	<i>783.90</i>	<i>552.99</i>
General government,	109.00	95.95	2.00	75.60
Protection of persons and property,	907.23	10.00	—	52.96
Health and sanitation,	—	—	—	—
Highways,	—	7.64	—	—
Charities,	44.50	—	137.40	147.38
Soldiers' benefits,	1,187.00	286.00	340.00	237.00
Education,	12.00	886.15	304.50	40.05
Libraries,	23.17	8.03	—	—
Recreation,	—	—	—	—
Unclassified,	93.50	—	—	—
<i>Public service enterprises,</i>	<i>9.72</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	9.72	—	—	—
<i>Cemeteries,</i>	<i>142.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>484.03</i>	<i>115.90</i>	<i>150.03</i>	<i>89.53</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	368.12	115.90	100.87	—
All other,	115.91	—	49.16	89.52
NON-REVENUE.	\$12,598.13	\$4,538.19	\$8,181.11	\$15,862.96
Offsets to outlays,	—	—	—	974.70
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>974.70</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	5,000.00	2,500.00	3,500.00	12,500.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>1,500.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>2,500.00</i>	<i>3,500.00</i>	<i>11,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	140.40	1,584.49	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>140.40</i>	<i>1,584.49</i>	<i>—</i>
Refunds,	—	84.10	22.44	242.63
Agency, trust, and investment,	7,598.13	1,813.69	3,074.18	2,145.63
<i>Taxes and licenses for State,</i>	<i>3,630.00</i>	<i>825.25</i>	<i>660.00</i>	<i>1,335.00</i>
<i>Taxes for county,</i>	<i>3,368.13</i>	<i>988.44</i>	<i>608.26</i>	<i>610.63</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>100.00</i>	<i>—</i>	<i>1,805.92</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$28,694.64	\$14,443.63	\$8,721.98	\$17,638.27
Premiums,	—	—	—	—
Municipal indebtedness,	5,000.00	2,500.00	3,500.00	12,500.00
Transfers and refunds,	—	224.50	1,606.93	242.63
Agency, trust, and investment,	7,598.13	1,813.69	3,074.18	2,145.63
Total receipts,	\$41,292.77	\$18,981.82	\$16,903.09	\$32,526.53
Balance on hand, including funds,	2,885.84	810.69	1,014.19	1,174.03
GRAND TOTAL,	\$44,178.61	\$19,792.51	\$17,917.28	\$33,700.56

Graded According to Population of 1910 — Continued.

GROUP 31.

PAYMENTS.	Wenham POPULATION 1,010	Charlemont POPULATION 1,001	Berkley POPULATION 999	Norfolk POPULATION 960
Maintenance,	\$20,602.91	\$10,518.81	\$9,100.25	\$15,462.60
<i>Departmental,</i>	<i>20,343.76</i>	<i>10,518.81</i>	<i>9,059.45</i>	<i>15,462.60</i>
General government,	1,810.14	958.20	719.83	1,930.91
Protection of persons and property,	3,278.89	138.35	268.72	1,811.11
Health and sanitation,	249.57	228.66	80.00	110.75
Highways,	5,344.38	2,003.30	1,679.72	3,623.00
Charities,	357.00	223.11	766.10	737.69
Soldiers' benefits,	1,187.00	241.00	384.00	241.00
Education,	6,920.13	6,431.74	4,943.42	6,471.89
Libraries,	664.53	203.30	82.51	175.11
Recreation,	237.04	39.35	32.65	50.00
Unclassified,	295.08	51.80	102.50	311.14
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>259.15</i>	<i>—</i>	<i>40.80</i>	<i>—</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	371.83	511.91	54.80	401.77
<i>Loans, general purposes,</i>	<i>371.83</i>	<i>511.91</i>	<i>54.80</i>	<i>401.77</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	614.63	609.45	1,582.62	4,297.43
<i>Departmental,</i>	<i>614.63</i>	<i>609.45</i>	<i>1,582.62</i>	<i>4,297.43</i>
General government,	—	—	194.33	—
Protection of persons and property,	561.41	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	609.45	—	4,297.43
Charities,	—	—	—	—
Education,	53.22	—	1,388.29	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,000.00	4,500.00	3,000.00	7,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,000.00</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>5,000.00</i>	<i>2,500.00</i>	<i>3,000.00</i>	<i>7,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	140.40	1,584.49	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>140.40</i>	<i>1,584.49</i>	<i>—</i>
Refunds,	—	84.10	22.44	242.63
Agency, trust, and investment,	7,903.75	1,813.69	1,590.56	2,145.63
<i>Taxes and licenses for State,</i>	<i>3,630.00</i>	<i>825.25</i>	<i>660.00</i>	<i>1,535.00</i>
<i>Taxes for county,</i>	<i>3,868.13</i>	<i>988.44</i>	<i>608.26</i>	<i>610.63</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>405.62</i>	<i>—</i>	<i>322.30</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$20,974.74	\$11,030.72	\$9,155.05	\$15,864.37
Permanent debt (except from sinking funds),	1,000.00	2,000.00	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	614.63	609.45	1,582.62	4,297.43
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	5,000.00	2,500.00	3,000.00	7,000.00
Transfers (except to sinking funds) and refunds,	—	224.50	1,606.93	242.63
Agency, trust, and investment,	7,903.75	1,813.69	1,590.56	2,145.63
Total payments,	\$35,493.12	\$18,178.36	\$16,935.16	\$29,550.06
Balance on hand, including funds,	8,685.49	1,614.15	982.12	4,150.50
GRAND TOTAL,	\$44,178.61	\$19,792.51	\$17,917.28	\$33,700.56

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 32.

RECEIPTS.	Ashfield POPULATION 959	Becket POPULATION 959	Lanes- borough POPULATION 947	Gill POPULATION 942
REVENUE.	\$16,393.50	\$12,911.02	\$12,410.98	\$8,766.53
General,	13,313.15	11,509.58	11,090.91	8,096.83
<i>Taxes,</i>	<i>11,029.40</i>	<i>8,455.43</i>	<i>8,586.33</i>	<i>5,824.73</i>
Property and poll,	10,718.02	8,176.83	7,676.62	5,603.39
Corporation, bank, etc.,	311.38	278.60	909.71	221.34
Licenses and permits,	5.00	—	412.50	1.00
Fines and forfeits,	—	60.30	—	—
Grants and gifts,	2,278.75	2,993.85	2,092.08	2,271.10
For expenses,	2,278.75	2,278.37	2,092.08	2,271.10
For outlays,	—	715.48	—	—
All other,	—	—	—	—
Commercial,	3,080.35	1,401.44	1,320.07	669.70
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
Privileges,	—	—	783.87	—
Departmental,	2,887.23	1,171.10	380.96	626.86
General government,	90.62	—	—	45.00
Protection of persons and property,	10.00	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	49.00	—
Charities,	1,060.40	149.50	81.96	—
Soldiers' benefits,	652.00	843.00	250.00	353.00
Education,	1,074.21	166.60	—	224.50
Libraries,	—	—	—	4.36
Recreation,	—	—	—	—
Unclassified,	—	12.00	—	—
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	—	76.00	—	—
Interest,	193.12	154.34	155.24	42.84
On sinking funds,	—	—	—	—
On trust and investment funds,	54.00	154.34	155.24	36.44
All other,	139.12	—	—	6.40
NON-REVENUE.	\$8,539.40	\$1,837.54	\$11,974.19	\$6,690.15
Offsets to outlays,	—	—	90.00	—
Departmental,	—	—	90.00	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	6,350.00	—	9,490.50	4,700.00
Loans, general purposes,	—	—	990.50	1,700.00
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	6,350.00	—	8,500.00	3,000.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	—	—	7.75	110.75
From sinking funds,	—	—	—	—
All other,	—	—	7.75	110.75
Refunds,	13.27	64.37	79.37	7.75
Agency, trust, and investment,	2,176.13	1,773.17	2,306.57	1,871.65
Taxes and licenses for State,	990.00	825.00	962.50	715.00
Taxes for county,	1,186.13	848.17	848.17	856.65
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	100.00	495.90	300.00
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$16,393.50	\$12,911.02	\$12,500.98	\$8,766.53
Premiums,	—	—	—	—
Municipal indebtedness,	6,350.00	—	9,490.50	4,700.00
Transfers and refunds,	13.27	64.37	87.12	118.50
Agency, trust, and investment,	2,176.13	1,773.17	2,306.57	1,871.65
Total receipts,	\$24,932.90	\$14,748.56	\$24,385.17	\$15,456.68
Balance on hand, including funds,	125.27	1,502.59	233.54	923.00
GRAND TOTAL,	\$25,058.17	\$16,251.15	\$24,618.71	\$16,379.68

Graded According to Population of 1910 — Continued.

GROUP 32.

PAYMENTS.	Ashfield POPULATION 959	Becket POPULATION 959	Lanes- borough POPULATION 947	Gill POPULATION 942
Maintenance,	\$14,372.39	\$11,630.34	\$11,302.15	\$6,599.44
<i>Departmental,</i>	<i>14,372.39</i>	<i>11,440.84</i>	<i>11,140.63</i>	<i>6,588.69</i>
General government,	1,137.51	921.44	899.32	513.61
Protection of persons and property,	395.80	62.29	197.50	25.76
Health and sanitation,	235.15	237.84	198.25	82.75
Highways,	3,607.89	2,333.83	2,962.87	935.48
Charities,	1,787.60	650.26	761.06	20.20
Soldiers' benefits,	648.00	907.00	299.00	475.00
Education,	6,184.84	5,955.75	5,553.42	4,371.15
Libraries,	200.00	50.00	115.03	112.74
Recreation,	47.50	—	33.43	20.00
Unclassified,	128.10	322.43	120.75	32.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>189.50</i>	<i>126.80</i>	<i>10.75</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>34.72</i>	<i>—</i>
Interest,	408.46	—	697.01	293.57
<i>Loans, general purposes,</i>	<i>408.46</i>	<i>—</i>	<i>697.01</i>	<i>293.57</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,278.35	1,668.95	452.76	3,855.21
<i>Departmental,</i>	<i>1,278.35</i>	<i>1,668.95</i>	<i>452.76</i>	<i>3,855.21</i>
General government,	—	—	—	2,515.64
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	278.35	1,185.35	—	1,261.70
Charities,	—	—	—	—
Education,	1,000.00	—	452.76	—
Libraries,	—	—	—	77.87
Recreation,	—	—	—	—
Unclassified,	—	483.60	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	6,351.00	—	9,700.00	3,150.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>200.00</i>	<i>750.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>6,350.00</i>	<i>—</i>	<i>9,500.00</i>	<i>2,400.00</i>
<i>Warrants or orders, previous years,</i>	<i>1.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	7.75	110.75
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>7.75</i>	<i>110.75</i>
Refunds,	13.27	64.37	79.37	7.75
Agency, trust, and investment,	2,176.13	1,819.01	2,376.57	1,897.34
<i>Taxes and licenses for State,</i>	<i>990.00</i>	<i>825.00</i>	<i>962.50</i>	<i>715.00</i>
<i>Taxes for county,</i>	<i>1,186.13</i>	<i>848.17</i>	<i>848.17</i>	<i>856.65</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>70.00</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>145.84</i>	<i>495.90</i>	<i>325.69</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$14,780.85	\$11,630.34	\$11,999.16	\$6,893.01
Permanent debt (except from sinking funds),	—	—	200.00	750.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,278.35	1,668.95	452.76	3,855.21
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	6,351.00	—	9,500.00	2,400.00
Transfers (except to sinking funds) and refunds,	13.27	64.37	87.12	118.50
Agency, trust, and investment,	2,176.13	1,819.01	2,376.57	1,897.34
Total payments,	\$24,599.60	\$15,182.67	\$24,615.61	\$15,914.06
Balance on hand, including funds,	458.57	1,068.48	3.10	465.62
GRAND TOTAL,	\$25,058.17	\$16,251.15	\$24,618.71	\$16,379.68

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 33.

RECEIPTS.	Ashby POPULATION 885	Enfield POPULATION 874	Southampton POPULATION 870	Brimfield POPULATION 866
REVENUE.	\$15,898.33	\$15,181.95	\$13,543.78	\$14,298.43
General,	14,080.13	13,395.64	11,981.68	12,360.24
<i>Taxes,</i>	<i>11,564.72</i>	<i>10,224.70</i>	<i>7,282.07</i>	<i>10,430.21</i>
Property and poll,	7,772.59	9,368.99	7,181.97	5,602.82
Corporation, bank, etc.,	3,792.13	855.71	100.10	4,827.39
<i>Licenses and permits,</i>	<i>10.00</i>	<i>541.00</i>	<i>11.00</i>	<i>6.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>15.00</i>	<i>20.00</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>2,505.41</i>	<i>2,614.94</i>	<i>4,668.61</i>	<i>1,924.03</i>
For expenses,	2,505.41	2,464.94	2,489.05	1,924.03
For outlays,	—	150.00	2,179.56	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,818.20	1,786.31	1,562.10	1,938.19
<i>Special assessments,</i>	<i>4.02</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	4.02	—	—	—
To meet outlays,	—	—	—	152.30
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>1,179.85</i>	<i>1,665.22</i>	<i>668.57</i>	<i>1,093.14</i>
General government,	32.00	96.50	89.75	44.00
Protection of persons and property,	7.31	16.01	3.15	—
Health and sanitation,	—	—	—	20.80
Highways,	—	15.75	—	244.79
Charities,	483.80	—	22.10	585.00
Soldiers' benefits,	630.00	624.00	488.00	191.17
Education,	16.28	724.00	—	3.33
Libraries,	10.46	—	7.07	—
Recreation,	—	—	—	4.05
Unclassified,	—	188.96	58.50	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	10.00
<i>Cemeteries,</i>	<i>69.00</i>	<i>60.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>565.33</i>	<i>61.09</i>	<i>893.53</i>	<i>682.75</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	375.43	61.09	818.24	535.41
All other,	189.90	—	75.29	147.34
NON-REVENUE.	\$7,430.52	\$9,766.26	\$3,871.67	\$2,908.69
Offsets to outlays,	—	—	17.20	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>17.20</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,190.00	6,500.00	750.00	—
<i>Loans, general purposes,</i>	<i>13.40</i>	<i>3,000.00</i>	<i>750.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>1,176.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,000.00</i>	<i>3,500.00</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	476.03	—	154.69	1,050.58
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	476.03	—	154.69	1,050.58
Refunds,	—	643.26	305.56	78.14
Agency, trust, and investment,	3,764.49	2,623.00	2,644.22	1,779.97
<i>Taxes and licenses for State,</i>	<i>1,100.00</i>	<i>1,220.00</i>	<i>770.00</i>	<i>825.00</i>
<i>Taxes for county,</i>	<i>762.89</i>	<i>1,328.00</i>	<i>830.00</i>	<i>497.11</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,901.60</i>	<i>75.00</i>	<i>1,044.22</i>	<i>457.86</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$15,898.33	\$15,181.95	\$13,560.98	\$14,298.43
Premiums,	—	—	—	—
Municipal indebtedness,	3,190.00	6,500.00	750.00	—
Transfers and refunds,	476.03	643.26	460.25	1,128.72
Agency, trust, and investment,	3,764.49	2,623.00	2,644.22	1,779.97
Total receipts,	\$23,328.85	\$24,948.21	\$17,415.45	\$17,207.12
Balance on hand, including funds,	1,227.59	358.11	1,981.57	5,478.33
GRAND TOTAL,	\$24,556.44	\$25,306.32	\$19,397.02	\$22,685.45

Graded According to Population of 1910 — Continued.

GROUP 33.

PAYMENTS.	Ashby POPULATION 885	Enfield POPULATION 874	Southampton POPULATION 870	Brimfield POPULATION 866
Maintenance,	\$13,572.04	\$12,704.66	\$10,089.97	\$10,568.21
<i>Departmental,</i>	<i>13,265.21</i>	<i>12,459.32</i>	<i>9,904.15</i>	<i>10,360.61</i>
General government,	713.36	1,457.38	784.83	895.60
Protection of persons and property,	495.16	403.92	83.03	152.95
Health and sanitation,	424.00	173.55	113.55	117.90
Highways,	3,540.10	2,156.45	2,427.55	1,794.03
Charities,	549.63	665.19	1,093.63	694.71
Soldiers' benefits,	631.00	629.00	392.00	501.00
Education,	6,444.08	6,468.48	4,527.09	5,484.76
Libraries,	348.13	230.33	362.69	550.24
Recreation,	53.00	48.00	37.58	21.00
Unclassified,	66.75	227.02	82.20	148.42
<i>Public service enterprises,</i>	<i>46.32</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	46.32	—	—	—
<i>Cemeteries,</i>	<i>260.51</i>	<i>245.34</i>	<i>184.75</i>	<i>207.60</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>1.07</i>	<i>—</i>
Interest,	268.55	133.57	378.45	—
<i>Loans, general purposes,</i>	<i>268.55</i>	<i>133.57</i>	<i>378.45</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	—	220.06	2,900.88	1,788.73
<i>Departmental,</i>	<i>—</i>	<i>220.06</i>	<i>2,900.88</i>	<i>1,603.73</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	400.00
Health and sanitation,	—	—	—	—
Highways,	—	220.06	2,900.88	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	1,208.73
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>180.00</i>
Municipal indebtedness,	4,376.60	7,000.00	—	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,200.00</i>	<i>500.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>1,176.60</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,000.00</i>	<i>6,500.00</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	476.03	—	154.69	1,050.58
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>476.03</i>	<i>—</i>	<i>154.69</i>	<i>1,050.58</i>
Refunds,	—	643.26	305.56	78.14
Agency, trust, and investment,	3,918.19	2,623.00	2,629.24	2,119.77
<i>Taxes and licenses for State,</i>	<i>1,100.00</i>	<i>1,220.00</i>	<i>770.00</i>	<i>825.00</i>
<i>Taxes for county,</i>	<i>762.89</i>	<i>1,328.00</i>	<i>830.00</i>	<i>497.11</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>2,055.30</i>	<i>75.00</i>	<i>1,029.24</i>	<i>797.66</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$13,840.59	\$12,838.23	\$10,468.42	\$10,568.21
Permanent debt (except from sinking funds),	1,200.00	500.00	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	—	220.06	2,900.88	1,788.73
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	1,176.60	—	—	—
Temporary loans,	2,000.00	6,500.00	—	—
Transfers (except to sinking funds) and refunds,	476.03	643.26	460.25	1,128.72
Agency, trust, and investment,	3,918.19	2,623.00	2,629.24	2,119.77
Total payments,	\$22,611.41	\$23,324.55	\$16,458.79	\$15,605.43
Balance on hand, including funds,	1,945.03	1,981.77	2,938.23	7,080.02
GRAND TOTAL,	\$24,556.44	\$25,306.32	\$19,397.02	\$22,685.45

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 34.

RECEIPTS.	Whately POPULATION 846	Tyngsborough POPULATION 829	Princeton POPULATION 818	Dover POPULATION 798
REVENUE.	\$11,264.40	\$13,186.88	\$21,135.88	\$75,494.41
General,	9,917.36	8,580.45	19,870.25	71,989.35
<i>Taxes,</i>	<i>7,911.48</i>	<i>7,446.34</i>	<i>18,366.23</i>	<i>71,445.52</i>
Property and poll,	7,370.04	5,940.86	13,881.67	64,440.99
Corporation, bank, etc.,	541.44	1,505.48	4,484.56	7,004.53
<i>Licenses and permits,</i>	<i>189.50</i>	<i>22.00</i>	<i>12.00</i>	<i>3.00</i>
<i>Fines and forfeits,</i>	<i>25.00</i>	<i>118.36</i>	—	—
<i>Grants and gifts,</i>	<i>1,791.38</i>	<i>993.75</i>	<i>1,492.02</i>	<i>540.83</i>
For expenses,	1,791.38	993.75	1,492.02	540.83
For outlays,	—	—	—	—
<i>All other,</i>	—	—	—	—
Commercial,	1,347.04	4,606.43	1,265.63	3,505.06
<i>Special assessments,</i>	—	<i>398.76</i>	—	<i>808.24</i>
To meet expenses,	—	398.76	—	808.24
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>315.20</i>	<i>1,194.15</i>	—	—
<i>Departmental,</i>	<i>837.80</i>	<i>2,132.96</i>	<i>490.17</i>	<i>1,251.76</i>
General government,	5.00	39.26	42.62	81.70
Protection of persons and property,	5.00	1,837.51	8.25	309.44
Health and sanitation,	14.75	—	—	—
Highways,	3.00	—	—	16.30
Charities,	65.00	46.14	—	—
Soldiers' benefits,	259.00	192.00	436.00	480.00
Education,	473.00	—	.30	340.32
Libraries,	5.05	18.05	—	9.00
Recreation,	—	—	3.00	—
Unclassified,	8.00	—	—	15.00
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>10.00</i>	<i>10.00</i>	—	—
<i>Interest,</i>	<i>184.04</i>	<i>870.56</i>	<i>775.46</i>	<i>1,445.06</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	184.04	752.70	661.51	212.91
All other,	—	117.86	113.95	1,232.15
NON-REVENUE.	\$4,082.27	\$6,772.58	\$8,172.55	\$19,126.08
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	1,833.90	4,000.00	5,000.00	5,000.00
<i>Loans, general purposes,</i>	—	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	<i>1,000.00</i>	<i>4,000.00</i>	<i>5,000.00</i>	<i>5,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>833.90</i>	—	—	—
<i>Premiums,</i>	—	—	—	—
Transfers,	184.04	1,031.74	190.00	1,583.02
<i>From sinking funds,</i>	—	—	—	—
<i>All other,</i>	184.04	1,031.74	190.00	1,583.02
Refunds,	309.29	250.53	—	3.72
Agency, trust, and investment,	1,755.04	1,490.31	2,982.55	12,539.34
<i>Taxes and licenses for State,</i>	<i>832.50</i>	<i>880.00</i>	<i>1,760.00</i>	<i>7,315.00</i>
<i>Taxes for county,</i>	<i>922.54</i>	<i>610.31</i>	<i>1,137.00</i>	<i>3,691.52</i>
<i>Reimbursements for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	<i>85.55</i>	<i>1,532.82</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$11,264.40	\$13,186.88	\$21,135.88	\$75,494.41
Premiums,	—	—	—	—
Municipal indebtedness,	1,833.90	4,000.00	5,000.00	5,000.00
Transfers and refunds,	493.33	1,282.27	190.00	1,586.74
Agency, trust, and investment,	1,755.04	1,490.31	2,982.55	12,539.34
Total receipts,	\$15,346.67	\$19,959.46	\$29,308.43	\$94,620.49
Balance on hand, including funds,	2,645.59	2,123.35	3,647.85	4,500.84
GRAND TOTAL,	\$17,992.26	\$22,082.81	\$32,956.28	\$99,121.33

Graded According to Population of 1910 — Continued.

GROUP 34.

PAYMENTS.	Whately POPULATION 846	Tyngsborough POPULATION 829	Princeton POPULATION 818	Dover POPULATION 798
Maintenance,	\$7,744.23	\$13,308.61	\$14,872.17	\$39,222.42
<i>Departmental,</i>	7,674.73	13,217.31	14,627.44	38,798.80
General government,	871.22	865.74	1,012.97	12,812.38
Protection of persons and property,	140.56	2,811.21	589.75	4,344.74
Health and sanitation,	83.10	119.85	470.38	251.25
Highways,	1,740.29	3,126.71	4,162.13	7,646.63
Charities,	172.74	381.71	479.40	809.44
Soldiers' benefits,	200.00	276.00	458.00	480.00
Education,	4,225.58	4,962.08	6,701.74	10,834.93
Libraries,	178.94	445.78	440.24	683.49
Recreation,	—	45.23	98.43	555.74
Unclassified,	62.35	183.00	214.40	380.20
<i>Public service enterprises,</i>	—	—	—	1.00
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	1.00
<i>Cemeteries,</i>	69.45	86.30	244.73	422.62
<i>Administration of invested funds,</i>	—	5.00	—	—
Interest,	275.00	194.27	498.03	347.64
<i>Loans, general purposes,</i>	275.00	194.27	498.03	347.64
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	1,418.22	—	434.40	28,285.16
<i>Departmental,</i>	1,418.22	—	434.40	28,285.16
General government,	—	—	75.00	—
Protection of persons and property,	—	—	—	154.19
Health and sanitation,	—	—	—	—
Highways,	—	—	359.40	347.47
Charities,	—	—	—	—
Education,	1,418.22	—	—	25,347.50
Libraries,	—	—	—	—
Recreation,	—	—	—	2,436.00
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	2,141.81	2,350.00	6,000.00	5,077.90
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	500.00	350.00	1,000.00	77.90
<i>Bonds refunded, current year,</i>	—	—	—	—
<i>Temporary loans (including tax loans),</i>	1,000.00	2,000.00	5,000.00	5,000.00
<i>Warrants or orders, previous years,</i>	641.81	—	—	—
Transfers,	184.04	1,031.74	190.00	1,583.02
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	184.04	1,031.74	190.00	1,583.02
Refunds,	309.29	250.53	—	3.72
Agency, trust, and investment,	1,755.04	1,501.31	2,987.44	11,366.48
<i>Taxes and licenses for State,</i>	832.50	880.00	1,760.00	7,315.00
<i>Taxes for county,</i>	922.54	610.31	1,137.00	3,691.52
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	11.00	90.44	359.96
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$8,019.23	\$13,502.88	\$15,370.20	\$39,570.06
Permanent debt (except from sinking funds),	500.00	350.00	1,000.00	77.90
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,418.22	—	434.40	28,285.16
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,641.81	2,000.00	5,000.00	5,000.00
Transfers (except to sinking funds) and refunds,	493.33	1,282.27	190.00	1,586.74
Agency, trust, and investment,	1,755.04	1,501.31	2,987.44	11,366.48
Total payments,	\$13,827.63	\$18,636.46	\$24,982.04	\$85,886.34
Balance on hand, including funds,	4,164.63	3,446.35	7,074.24	13,234.90
GRAND TOTAL,	\$17,992.26	\$22,082.81	\$32,956.28	\$99,121.33

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 35.

RECEIPTS.	Royalston POPULATION 792	Bolton POPULATION 764	Granby POPULATION 761	Petersham POPULATION 757
REVENUE.	\$14,003.99	\$12,063.47	\$10,922.82	\$18,127.92
General,	11,854.29	9,606.58	9,805.82	16,658.18
<i>Taxes,</i>	<i>9,933.76</i>	<i>7,309.49</i>	<i>7,363.01</i>	<i>13,931.97</i>
Property and poll,	8,414.10	7,235.24	6,355.62	13,194.14
Corporation, bank, etc.,	1,519.66	74.25	1,007.39	737.83
<i>Licenses and permits,</i>	<i>1.00</i>	<i>2.00</i>	<i>8.00</i>	<i>412.50</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,919.53</i>	<i>2,295.09</i>	<i>2,434.81</i>	<i>2,313.71</i>
For expenses,	1,919.53	2,295.09	2,434.81	2,313.71
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	2,149.70	2,456.89	1,117.00	1,469.74
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>544.95</i>	<i>—</i>
<i>Departmental,</i>	<i>517.32</i>	<i>1,504.82</i>	<i>355.19</i>	<i>1,062.77</i>
General government,	115.00	81.50	—	54.50
Protection of persons and property,	12.20	590.14	—	2.33
Health and sanitation,	—	—	—	—
Highways,	—	30.00	13.00	40.00
Charities,	54.60	—	—	220.75
Soldiers' benefits,	256.00	558.00	184.00	500.00
Education,	61.50	186.16	153.33	245.19
Libraries,	5.05	58.02	4.86	—
Recreation,	12.77	—	—	—
Unclassified,	.20	1.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>15.40</i>	<i>—</i>	<i>12.40</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	15.40	—	12.40
<i>Cemeteries,</i>	<i>—</i>	<i>12.20</i>	<i>36.00</i>	<i>40.00</i>
<i>Interest,</i>	<i>1,632.38</i>	<i>924.47</i>	<i>180.86</i>	<i>354.57</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,613.55	889.78	160.52	289.46
All other,	18.83	34.69	20.34	65.11
NON-REVENUE.	\$12,134.12	\$12,379.87	\$4,880.21	\$9,677.13
Offsets to outlays,	—	—	—	25.00
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	9,000.00	6,000.00	3,000.00	4,274.00
<i>Loans, general purposes,</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>8,000.00</i>	<i>6,000.00</i>	<i>3,000.00</i>	<i>4,274.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	957.98	256.85	—	943.73
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	957.98	256.85	—	943.73
Refunds,	72.14	18.95	85.54	24.30
Agency, trust, and investment,	2,104.00	6,104.07	1,794.67	4,410.10
<i>Taxes and licenses for State,</i>	<i>935.00</i>	<i>715.00</i>	<i>770.00</i>	<i>1,457.50</i>
<i>Taxes for county,</i>	<i>604.00</i>	<i>462.00</i>	<i>774.87</i>	<i>852.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>500.00</i>	<i>4,927.07</i>	<i>250.00</i>	<i>2,100.60</i>
<i>All other,</i>	<i>65.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$14,003.99	\$12,063.47	\$10,922.82	\$18,152.92
Premiums,	—	—	—	—
Municipal indebtedness,	9,000.00	6,000.00	3,000.00	4,274.00
Transfers and refunds,	1,030.12	275.80	85.54	968.03
Agency, trust, and investment,	2,104.00	6,104.07	1,794.67	4,410.10
Total receipts,	\$26,138.11	\$24,443.34	\$15,803.03	\$27,805.05
Balance on hand, including funds,	1,606.62	307.93	2,144.16	2,886.35
GRAND TOTAL,	\$27,744.73	\$24,751.27	\$17,947.19	\$30,691.40

Graded According to Population of 1910 — Continued.

GROUP 35.

PAYMENTS.	Royalston POPULATION 792	Bolton POPULATION 764	Granby POPULATION 761	Petersham POPULATION 757
Maintenance,	\$12,440.97	\$13,232.18	\$9,901.89	\$18,781.98
<i>Departmental,</i>	<i>12,232.65</i>	<i>12,905.77</i>	<i>9,716.62</i>	<i>18,576.66</i>
General government,	835.22	706.17	705.91	1,662.99
Protection of persons and property,	728.03	1,642.25	90.80	311.32
Health and sanitation,	154.60	93.00	127.80	276.51
Highways,	2,127.97	1,550.01	1,430.22	3,276.67
Charities,	1,488.33	1,571.50	395.13	3,658.84
Soldiers' benefits,	311.00	684.00	192.00	480.00
Education,	6,111.85	6,045.63	6,461.06	8,444.44
Libraries,	167.44	399.68	268.20	181.44
Recreation,	119.13	45.00	1.50	—
Unclassified,	189.08	168.53	44.00	284.45
<i>Public service enterprises,</i>	<i>—</i>	<i>7.70</i>	<i>—</i>	<i>23.96</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	7.70	—	23.95
<i>Cemeteries,</i>	<i>188.32</i>	<i>173.71</i>	<i>185.27</i>	<i>181.37</i>
<i>Administration of invested funds,</i>	<i>20.00</i>	<i>145.00</i>	<i>—</i>	<i>—</i>
Interest,	553.69	96.67	184.50	761.80
<i>Loans, general purposes,</i>	<i>553.69</i>	<i>96.67</i>	<i>184.50</i>	<i>761.80</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	199.14	—	—	913.73
<i>Departmental,</i>	<i>199.14</i>	<i>—</i>	<i>—</i>	<i>913.73</i>
General government,	104.25	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	913.73
Charities,	—	—	—	—
Education,	94.89	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	10,000.00	4,442.07	3,500.00	500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>942.07</i>	<i>500.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>10,000.00</i>	<i>3,500.00</i>	<i>3,000.00</i>	<i>500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	957.93	256.85	—	943.73
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>957.93</i>	<i>256.85</i>	<i>—</i>	<i>943.73</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	72.14	18.95	85.54	24.30
Agency, trust, and investment,	2,078.91	4,309.04	1,804.78	4,409.50
<i>Taxes and licenses for State,</i>	<i>955.00</i>	<i>715.00</i>	<i>770.00</i>	<i>1,457.50</i>
<i>Taxes for county,</i>	<i>604.00</i>	<i>462.00</i>	<i>774.67</i>	<i>852.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>474.91</i>	<i>3,132.04</i>	<i>260.11</i>	<i>2,100.00</i>
<i>All other,</i>	<i>65.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$12,994.66	\$13,328.85	\$10,086.39	\$19,543.78
Permanent debt (except from sinking funds),	—	942.07	500.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	199.14	—	—	913.73
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	10,000.00	3,500.00	3,000.00	500.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	1,030.12	275.80	85.54	968.03
Agency, trust, and investment,	2,078.91	4,309.04	1,804.78	4,409.50
Total payments,	\$26,302.83	\$22,355.76	\$15,476.71	\$26,335.04
<i>Balance on hand, including funds,</i>	<i>1,441.90</i>	<i>2,395.51</i>	<i>2,470.48</i>	<i>4,356.36</i>
GRAND TOTAL,	\$27,744.73	\$24,751.27	\$17,947.19	\$30,691.40

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 36.

RECEIPTS.	Bernardston POPULATION 741	Blandford POPULATION 717	Boylston POPULATION 714	Truro POPULATION 655
REVENUE.	\$10,652.42	\$11,204.51	\$19,704.72	\$9,090.38
General,	9,021.74	10,626.38	14,704.51	7,838.07
<i>Taxes,</i>	<i>6,119.24</i>	<i>9,193.21</i>	<i>11,368.93</i>	<i>6,318.18</i>
Property and poll,	5,511.25	8,971.02	8,616.01	6,031.82
Corporation, bank, etc.,	607.99	222.19	2,752.92	286.36
<i>Licenses and permits,</i>	<i>7.00</i>	<i>—</i>	<i>5.00</i>	<i>16.00</i>
<i>Fines and forfeits,</i>	<i>5.00</i>	<i>—</i>	<i>37.95</i>	<i>4.45</i>
<i>Grants and gifts,</i>	<i>2,890.50</i>	<i>1,433.17</i>	<i>3,292.63</i>	<i>1,499.44</i>
For expenses,	2,890.50	1,433.17	2,492.63	1,499.44
For outlays,	—	—	800.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,630.68	578.13	5,000.21	1,252.31
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>2,023.48</i>	<i>163.00</i>
<i>Departmental,</i>	<i>552.58</i>	<i>576.13</i>	<i>2,571.75</i>	<i>948.92</i>
General government,	62.72	—	15.50	56.50
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	102.70	21.35	500.00
Charities,	43.75	52.95	2,232.12	100.27
Soldiers' benefits,	96.00	291.00	288.00	164.00
Education,	342.67	99.00	14.52	126.75
Libraries,	7.44	13.48	.26	1.40
Recreation,	—	—	—	—
Unclassified,	—	17.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>10.90</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	10.90	—
<i>Cemeteries,</i>	<i>—</i>	<i>2.00</i>	<i>189.50</i>	<i>—</i>
<i>Interest,</i>	<i>1,078.10</i>	<i>—</i>	<i>204.58</i>	<i>140.39</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	1,078.10	—	131.14	130.19
All other,	—	—	73.44	10.20
NON-REVENUE.	\$8,870.47	\$8,321.55	\$11,639.17	\$5,819.64
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	4,620.70	6,991.48	10,000.00	2,793.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>793.00</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>2,000.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>4,800.00</i>	<i>10,000.00</i>	<i>2,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>620.70</i>	<i>191.48</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	875.08	—	169.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	875.08	—	169.00	—
Refunds,	43.29	96.10	169.74	22.87
Agency, trust, and investment,	3,331.40	1,233.97	1,350.43	3,003.77
<i>Taxes and licenses for State,</i>	<i>715.00</i>	<i>770.00</i>	<i>715.00</i>	<i>605.00</i>
<i>Taxes for county,</i>	<i>856.65</i>	<i>463.97</i>	<i>462.00</i>	<i>605.77</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>1,759.75</i>	<i>—</i>	<i>173.43</i>	<i>1,793.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$10,652.42	\$11,204.51	\$19,704.72	\$9,090.38
Premiums,	—	—	—	—
Municipal indebtedness,	4,620.70	6,991.48	10,000.00	2,793.00
Transfers and refunds,	918.37	96.10	338.74	22.87
Agency, trust, and investment,	3,331.40	1,233.97	1,350.43	3,003.77
Total receipts,	\$19,522.89	\$19,526.06	\$31,393.89	\$14,910.02
<i>Balance on hand, including funds,</i>	<i>1,742.35</i>	<i>1,336.48</i>	<i>26.83</i>	<i>610.76</i>
GRAND TOTAL,	\$21,265.24	\$20,862.54	\$31,420.72	\$15,520.78

Graded According to Population of 1910 — Continued.

GROUP 36.

PAYMENTS.	Bernardston POPULATION 741	Blandford POPULATION 717	Boylston POPULATION 714	Truro POPULATION 655
Maintenance,	\$10,407.01	\$9,398.82	\$15,166.27	\$8,061.35
<i>Departmental,</i>	<i>10,383.75</i>	<i>9,330.00</i>	<i>14,715.36</i>	<i>7,975.04</i>
General government,	1,009.70	496.15	888.17	651.60
Protection of persons and property,	31.46	40.02	359.81	145.35
Health and sanitation,	420.60	207.45	212.70	66.10
Highways,	1,207.28	3,326.34	2,751.91	2,526.34
Charities,	549.54	850.82	2,722.16	930.05
Soldiers' benefits,	96.00	192.00	356.00	144.00
Education,	6,171.72	3,846.28	6,196.94	3,360.62
Libraries,	681.20	295.35	929.32	55.38
Recreation,	25.00	22.49	181.40	31.10
Unclassified,	191.25	53.10	116.95	64.50
<i>Public service enterprises,</i>	—	—	10.00	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	10.00	—
<i>Cemeteries,</i>	<i>23.26</i>	<i>63.82</i>	<i>440.91</i>	<i>86.31</i>
<i>Administration of invested funds,</i>	—	—	—	—
Interest,	269.24	460.32	279.48	156.28
<i>Loans, general purposes,</i>	<i>269.24</i>	<i>460.32</i>	<i>279.48</i>	<i>156.28</i>
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	43.48	2,210.09	629.88	1,175.00
<i>Departmental,</i>	<i>43.48</i>	<i>2,210.09</i>	<i>629.88</i>	<i>1,175.00</i>
General government,	43.48	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	2,210.09	525.81	1,175.00
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	104.07	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	4,517.91	5,747.20	10,173.10	2,500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	—	—	4.77	500.00
<i>Bonds refunded, current year,</i>	—	2,000.00	—	—
<i>Temporary loans (including tax loans),</i>	<i>4,000.00</i>	<i>3,000.00</i>	<i>10,000.00</i>	<i>2,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>517.91</i>	<i>747.20</i>	<i>168.33</i>	—
Transfers,	875.08	—	169.00	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	<i>875.08</i>	—	<i>169.00</i>	—
Refunds,	43.29	96.10	169.74	22.87
Agency, trust, and investment,	3,721.02	1,233.97	1,312.80	2,003.77
<i>Taxes and licenses for State,</i>	<i>715.00</i>	<i>770.00</i>	<i>715.00</i>	<i>605.00</i>
<i>Taxes for county,</i>	<i>856.65</i>	<i>463.97</i>	<i>463.00</i>	<i>605.77</i>
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	<i>2,149.37</i>	—	<i>135.80</i>	<i>793.00</i>
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$10,676.25	\$9,859.14	\$15,445.75	\$8,217.63
Permanent debt (except from sinking funds),	—	—	4.77	500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	43.48	2,210.09	629.88	1,175.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	2,000.00	—	—
Temporary loans,	4,517.91	3,747.20	10,168.33	2,000.00
Transfers (except to sinking funds) and refunds,	918.37	96.10	338.74	22.87
Agency, trust, and investment,	3,721.02	1,233.97	1,312.80	2,003.77
Total payments,	\$19,877.03	\$19,146.50	\$27,900.27	\$13,919.27
Balance on hand, including funds,	1,338.21	1,716.04	3,520.45	1,601.51
GRAND TOTAL,	\$21,265.24	\$20,862.54	\$31,420.72	\$15,520.78

TABLE I. — *Summary of Financial Transactions. Towns***GROUP 37.**

RECEIPTS.	Richmond POPULATION 650	Hampden POPULATION 645	New Salem POPULATION 639	Cummington POPULATION 637
REVENUE.	\$9,367.62	\$8,852.38	\$13,082.01	\$10,104.37
General,	9,055.78	8,005.15	11,275.65	8,822.12
Taxes,	7,177.18	4,365.54	7,293.67	5,437.77
Property and poll,	6,823.87	4,340.60	6,991.72	5,387.82
Corporation, bank, etc.,	353.31	24.94	301.95	49.95
Licenses and permits,	—	1.00	1.00	2.00
Fines and forfeits,	—	5.00	—	360.00
Grants and gifts,	1,878.60	3,633.61	3,980.98	3,022.35
For expenses,	1,878.60	2,033.61	3,230.98	2,482.35
For outlays,	—	950.00	750.00	540.00
All other,	—	—	—	—
Commercial,	311.84	847.23	1,806.36	1,282.25
Special assessments,	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
Privileges,	—	—	—	—
Departmental,	166.45	686.60	1,719.66	1,282.25
General government,	6.40	4.80	—	90.30
Protection of persons and property,	—	—	—	3.00
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	—	10.00	684.04	—
Soldiers' benefits,	132.00	478.00	662.00	659.00
Education,	23.00	193.80	373.12	528.00
Libraries,	5.05	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	.50	1.95
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	—	2.00	—	—
Interest,	145.39	158.63	86.70	—
On sinking funds,	—	—	—	—
On trust and investment funds,	145.39	126.08	83.50	—
All other,	—	32.55	3.20	—
NON-REVENUE.	\$5,548.26	\$2,140.66	\$7,410.38	\$2,548.33
Offsets to outlays,	—	—	—	—
Departmental,	—	—	—	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	4,207.72	800.00	6,000.00	1,500.00
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	3,000.00	800.00	6,000.00	1,500.00
Unpaid warrants or orders, current year,	1,207.72	—	—	—
Premiums,	—	—	—	—
Transfers,	100.00	92.45	—	—
From sinking funds,	—	—	—	—
All other,	100.00	92.45	—	—
Refunds,	25.09	311.90	201.42	—
Agency, trust, and investment,	1,215.45	936.31	1,208.96	1,048.33
Taxes and licenses for State,	550.00	550.00	550.00	495.00
Taxes for county,	565.45	331.41	658.96	553.33
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	100.00	54.90	—	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$9,367.62	\$8,852.38	\$13,082.01	\$10,104.37
Premiums,	—	—	—	—
Municipal indebtedness,	4,207.72	800.00	6,000.00	1,500.00
Transfers and refunds,	125.09	404.35	201.42	—
Agency, trust, and investment,	1,215.45	936.31	1,208.96	1,048.33
Total receipts,	\$14,915.88	\$10,993.04	\$20,492.39	\$12,652.70
Balance on hand, including funds,	459.73	1,407.16	3,266.19	70.14
GRAND TOTAL,	\$15,375.61	\$12,400.20	\$23,758.58	\$12,722.84

Graded According to Population of 1910 — Continued.

GROUP 37.

PAYMENTS.	Richmond POPULATION 650	Hampden POPULATION 645	New Salem POPULATION 639	Cummington POPULATION 637
Maintenance,	\$8,938.41	\$7,645.20	\$10,301.96	\$8,875.12
<i>Departmental,</i>	<i>8,823.38</i>	<i>7,458.87</i>	<i>10,227.46</i>	<i>8,875.12</i>
General government,	433.80	713.95	455.75	500.38
Protection of persons and property,	8.88	74.61	52.39	176.38
Health and sanitation,	—	116.72	71.75	187.50
Highways,	2,987.02	796.21	1,756.04	2,184.31
Charities,	719.85	123.98	1,068.41	549.62
Soldiers' benefits,	132.00	485.00	882.63	592.00
Education,	4,317.64	4,939.79	5,805.92	4,409.84
Libraries,	179.59	137.11	59.85	81.01
Recreation,	—	—	27.72	—
Unclassified,	44.60	71.50	47.00	134.08
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>115.03</i>	<i>86.33</i>	<i>74.50</i>	<i>—</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	412.50	—	445.43	51.60
<i>Loans, general purposes,</i>	<i>412.50</i>	<i>—</i>	<i>445.43</i>	<i>51.60</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,902.32	1,796.35	1,176.84	983.83
<i>Departmental,</i>	<i>1,902.32</i>	<i>1,796.35</i>	<i>1,176.84</i>	<i>983.83</i>
General government,	—	299.69	—	—
Protection of persons and property,	—	—	101.06	—
Health and sanitation,	—	—	—	—
Highways,	1,902.32	1,496.66	1,075.78	983.83
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,782.69	—	8,041.00	1,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>2,041.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>6,000.00</i>	<i>1,500.00</i>
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>1,282.69</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	100.00	92.45	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>100.00</i>	<i>92.45</i>	<i>—</i>	<i>—</i>
Refunds,	25.09	311.90	201.42	—
Agency, trust, and investment,	1,115.45	969.94	1,208.96	1,048.33
<i>Taxes and licenses for State,</i>	<i>550.00</i>	<i>550.00</i>	<i>550.00</i>	<i>495.00</i>
<i>Taxes for county,</i>	<i>565.45</i>	<i>331.41</i>	<i>658.96</i>	<i>553.33</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>88.53</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$9,350.91	\$7,545.20	\$10,747.39	\$8,926.72
Permanent debt (except from sinking funds),	—	—	2,041.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,902.32	1,796.35	1,176.84	983.83
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,782.69	—	6,000.00	1,500.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	125.09	404.35	201.42	—
Agency, trust, and investment,	1,115.45	969.94	1,208.96	1,048.33
Total payments,	\$15,276.46	\$10,716.84	\$21,375.61	\$12,455.88
Balance on hand, including funds,	99.15	1,684.36	2,382.97	263.96
GRAND TOTAL,	\$15,375.61	\$12,400.20	\$23,758.58	\$12,722.84

TABLE I. — *Summary of Financial Transactions. Towns*
GROUP 38.

RECEIPTS.	Brewster POPULATION 631	Egremont POPULATION 605	Burlington POPULATION 591	Worthington POPULATION 569
REVENUE.	\$12,309.60	\$6,923.51	\$15,595.67	\$10,078.72
General,	11,245.80	6,550.51	11,435.24	8,958.10
<i>Taxes,</i>	<i>9,557.39</i>	<i>4,239.03</i>	<i>9,198.12</i>	<i>5,774.80</i>
Property and poll,	8,492.41	3,900.54	7,989.70	5,694.13
Corporation, bank, etc.,	1,064.98	338.49	1,208.42	80.67
<i>Licenses and permits,</i>	<i>9.00</i>	<i>3.00</i>	<i>6.00</i>	<i>4.00</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>11.00</i>	<i>20.00</i>	<i>5.00</i>
<i>Grants and gifts,</i>	<i>1,679.41</i>	<i>2,297.48</i>	<i>2,211.12</i>	<i>3,174.30</i>
For expenses,	1,679.41	2,297.48	1,211.12	2,018.70
For outlays,	—	—	1,000.00	1,155.60
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	1,063.80	373.00	4,160.43	1,120.62
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>198.92</i>	<i>—</i>
To meet expenses,	—	—	198.92	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>970.54</i>	<i>—</i>
<i>Departmental,</i>	<i>1,015.80</i>	<i>373.00</i>	<i>2,554.34</i>	<i>781.08</i>
General government,	131.00	6.00	—	—
Protection of persons and property,	89.30	10.00	2,127.74	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	2.50
Charities,	139.00	98.00	—	155.58
Soldiers' benefits,	605.00	234.00	192.00	276.00
Education,	—	18.50	21.60	347.00
Libraries,	—	6.50	—	—
Recreation,	—	—	213.00	—
Unclassified,	51.50	—	—	—
<i>Public service enterprises,</i>	<i>6.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	6.00	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>42.00</i>	<i>—</i>	<i>436.63</i>	<i>339.54</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	42.00	—	135.41	310.24
All other,	—	—	301.22	29.30
NON-REVENUE.	\$5,012.53	\$3,087.38	\$1,625.93	\$4,148.52
Offsets to outlays,	147.00	—	—	—
<i>Departmental,</i>	<i>147.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,000.00	1,500.00	—	2,290.52
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,000.00</i>	<i>1,500.00</i>	<i>—</i>	<i>2,200.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>90.52</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	117.80	108.40	110.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>117.80</i>	<i>108.40</i>	<i>110.00</i>
Refunds,	21.88	19.50	24.14	—
Agency, trust, and investment,	1,843.65	1,450.08	1,493.39	1,748.00
<i>Taxes and licenses for State,</i>	<i>935.00</i>	<i>715.00</i>	<i>880.00</i>	<i>550.00</i>
<i>Taxes for county,</i>	<i>908.65</i>	<i>735.08</i>	<i>610.31</i>	<i>498.00</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>3.08</i>	<i>700.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$12,456.60	\$6,923.51	\$15,595.67	\$10,078.72
Premiums,	—	—	—	—
Municipal indebtedness,	3,000.00	1,500.00	—	2,290.52
Transfers and refunds,	21.88	137.30	132.54	110.00
Agency, trust, and investment,	1,843.65	1,450.08	1,493.39	1,748.00
Total receipts,	\$17,322.13	\$10,010.89	\$17,221.60	\$14,227.24
Balance on hand, including funds,	3,628.48	855.73	5,166.39	940.04
GRAND TOTAL,	\$20,950.61	\$10,866.62	\$22,387.99	\$15,167.28

Graded According to Population of 1910 — Continued.

GROUP 38.

PAYMENTS.	Brewster POPULATION 631	Egremont POPULATION 605	Burlington POPULATION 591	Worthington POPULATION 569
Maintenance,	\$10,588.58	\$6,645.52	\$11,992.49	\$8,022.95
<i>Departmental,</i>	<i>10,547.58</i>	<i>6,645.52</i>	<i>11,766.04</i>	<i>8,007.95</i>
General government,	1,080.06	474.23	1,149.61	636.85
Protection of persons and property,	224.05	41.54	3,065.06	13.83
Health and sanitation,	108.75	166.36	173.25	79.75
Highways,	1,616.32	2,022.09	2,557.45	1,691.61
Charities,	1,825.05	706.43	400.57	939.45
Soldiers' benefits,	540.00	324.00	240.00	444.90
Education,	4,867.05	2,726.05	3,772.21	4,132.56
Libraries,	75.00	149.82	239.91	—
Recreation,	—	—	65.40	—
Unclassified,	211.30	35.00	102.58	69.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>41.00</i>	<i>—</i>	<i>226.45</i>	<i>15.00</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	468.56	48.21	—	53.76
<i>Loans, general purposes,</i>	<i>468.56</i>	<i>48.21</i>	<i>—</i>	<i>53.76</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	—	—	7,394.74	1,815.43
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>7,366.74</i>	<i>1,815.43</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	7,356.09	1,815.43
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	10.65	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>28.00</i>	<i>—</i>
Municipal indebtedness,	4,500.00	1,500.00	—	2,235.46
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,500.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>3,000.00</i>	<i>1,500.00</i>	<i>—</i>	<i>2,200.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>35.46</i>
Transfers,	—	117.80	108.40	110.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>117.80</i>	<i>108.40</i>	<i>110.00</i>
Refunds,	21.88	19.50	24.14	—
Agency, trust, and investment,	1,843.65	1,450.08	1,544.85	1,793.81
<i>Taxes and licenses for State,</i>	<i>935.00</i>	<i>715.00</i>	<i>880.00</i>	<i>550.00</i>
<i>Taxes for county,</i>	<i>908.65</i>	<i>735.08</i>	<i>610.31</i>	<i>498.00</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>54.54</i>	<i>745.81</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$11,037.14	\$6,693.73	\$11,992.49	\$8,076.71
Permanent debt (except from sinking funds),	1,500.00	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	—	—	7,394.74	1,815.43
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	3,000.00	1,500.00	—	2,235.46
Transfers (except to sinking funds) and refunds,	21.88	137.30	132.54	110.00
Agency, trust, and investment,	1,843.65	1,450.08	1,544.85	1,793.81
Total payments,	\$17,422.67	\$9,781.11	\$21,064.62	\$14,031.41
<i>Balance on hand, including funds,</i>	<i>3,527.94</i>	<i>1,085.51</i>	<i>1,323.37</i>	<i>1,135.87</i>
GRAND TOTAL,	\$20,950.61	\$10,866.62	\$22,387.99	\$15,167.28

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 39.

RECEIPTS.	Sandisfield POPULATION 566	Plympton POPULATION 561	Oakham POPULATION 552	Carlisle POPULATION 551
REVENUE.	\$11,336.00	\$10,084.74	\$9,254.47	\$14,035.37
General,	10,874.77	6,999.14	8,518.43	8,842.50
<i>Taxes,</i>	<i>7,206.47</i>	<i>5,378.20</i>	<i>4,752.89</i>	<i>6,535.78</i>
Property and poll,	7,206.35	5,224.88	4,655.18	5,472.77
Corporation, bank, etc.,	.12	153.32	97.71	1,063.01
<i>Licenses and permits,</i>	<i>194.50</i>	<i>1.00</i>	<i>982.00</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>50.00</i>	<i>—</i>	<i>1.82</i>	<i>52.06</i>
<i>Grants and gifts,</i>	<i>3,423.80</i>	<i>1,619.94</i>	<i>2,781.72</i>	<i>2,253.66</i>
For expenses,	1,650.30	1,219.94	1,693.72	1,578.66
For outlays,	1,773.50	400.00	1,088.00	675.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	461.23	3,085.60	736.04	5,192.87
<i>Special assessments,</i>	<i>—</i>	<i>113.27</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	113.27	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>461.23</i>	<i>2,939.77</i>	<i>616.95</i>	<i>4,633.78</i>
General government,	—	—	47.25	—
Protection of persons and property,	15.00	1,734.81	13.75	2,283.27
Health and sanitation,	—	—	—	—
Highways,	—	16.75	—	—
Charities,	—	13.00	16.00	1,908.23
Soldiers' benefits,	433.00	1,015.00	237.00	226.00
Education,	—	145.50	298.00	212.00
Libraries,	.45	14.71	4.95	4.28
Recreation,	—	—	—	—
Unclassified,	12.78	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>13.13</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	13.13
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>12.00</i>
<i>Interest,</i>	<i>—</i>	<i>32.56</i>	<i>119.09</i>	<i>533.96</i>
On sinking funds,	—	—	—	3.34
On trust and investment funds,	—	21.92	24.48	496.34
All other,	—	10.64	94.61	34.28
NON-REVENUE.	\$3,122.53	\$8,525.89	\$3,922.78	\$5,070.08
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,818.71	7,400.00	1,500.00	3,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>2,200.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>5,200.00</i>	<i>1,500.00</i>	<i>3,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>318.71</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	30.00	5.00	452.94	658.16
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	30.00	5.00	452.94	658.16
Refunds,	95.87	2.00	224.84	7.90
Agency, trust, and investment,	1,177.95	1,118.89	1,745.00	1,404.02
<i>Taxes and licenses for State,</i>	<i>612.50</i>	<i>550.00</i>	<i>875.00</i>	<i>770.00</i>
<i>Taxes for county,</i>	<i>565.45</i>	<i>468.89</i>	<i>355.00</i>	<i>634.02</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>100.00</i>	<i>515.00</i>	<i>100.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$11,336.00	\$10,084.74	\$9,254.47	\$14,035.37
Premiums,	—	—	—	—
Municipal indebtedness,	1,818.71	7,400.00	1,500.00	3,000.00
Transfers and refunds,	125.87	7.00	677.78	666.06
Agency, trust, and investment,	1,177.95	1,118.89	1,745.00	1,404.02
Total receipts,	\$14,458.53	\$18,610.63	\$13,177.25	\$19,105.45
<i>Balance on hand, including funds,</i>	<i>207.69</i>	<i>—</i>	<i>269.35</i>	<i>2,211.41</i>
GRAND TOTAL,	\$14,666.22	\$18,610.63	\$13,446.60	\$21,316.86

Graded According to Population of 1910 — Continued.

GROUP 39.

PAYMENTS.	Sandisfield POPULATION 566	Plympton POPULATION 561	Oakham POPULATION 552	Carlisle POPULATION 551
Maintenance,	\$7,084.29	\$9,455.30	\$6,713.84	\$11,953.02
<i>Departmental,</i>	<i>7,038.29</i>	<i>9,412.13</i>	<i>6,597.54</i>	<i>11,765.77</i>
General government,	638.76	778.41	874.17	1,138.15
Protection of persons and property,	100.28	2,018.46	143.72	2,682.53
Health and sanitation,	257.00	83.09	133.26	244.64
Highways,	1,875.34	1,216.84	1,439.71	1,259.03
Charities,	670.22	776.36	584.32	2,135.48
Soldiers' benefits,	434.63	1,562.90	318.00	230.00
Education,	2,957.16	2,795.42	2,718.09	3,468.29
Libraries,	65.16	113.90	300.57	371.50
Recreation,	—	25.00	7.95	68.44
Unclassified,	39.74	41.75	77.75	167.71
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>46.00</i>	<i>43.17</i>	<i>116.30</i>	<i>177.25</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>10.00</i>
Interest,	255.70	212.38	18.19	358.71
<i>Loans, general purposes,</i>	<i>255.70</i>	<i>212.38</i>	<i>18.19</i>	<i>358.71</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,507.31	670.58	923.38	1,119.69
<i>Departmental,</i>	<i>3,507.31</i>	<i>670.58</i>	<i>885.38</i>	<i>1,119.69</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	375.88	—
Health and sanitation,	—	—	—	—
Highways,	3,507.31	670.58	509.50	973.35
Charities,	—	—	—	—
Education,	—	—	—	146.34
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>38.00</i>	<i>—</i>
Municipal indebtedness,	1,892.35	6,283.19	1,600.00	3,500.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>252.28</i>	<i>100.00</i>	<i>100.00</i>	<i>500.00</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>6,000.00</i>	<i>1,500.00</i>	<i>3,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>140.07</i>	<i>183.19</i>	<i>—</i>	<i>—</i>
Transfers,	30.00	5.00	452.94	658.16
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>33.00</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>30.00</i>	<i>5.00</i>	<i>452.94</i>	<i>625.16</i>
Refunds,	95.87	2.00	224.84	7.90
Agency, trust, and investment,	1,177.95	1,129.81	1,758.46	1,678.39
<i>Taxes and licenses for State,</i>	<i>612.50</i>	<i>550.00</i>	<i>875.00</i>	<i>770.00</i>
<i>Taxes for county,</i>	<i>565.45</i>	<i>468.89</i>	<i>355.00</i>	<i>534.02</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>110.92</i>	<i>528.46</i>	<i>374.37</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$7,339.99	\$9,667.68	\$6,732.03	\$12,311.73
Permanent debt (except from sinking funds),	252.28	100.00	100.00	500.00
Sinking fund requirements from revenue,	—	—	—	33.00
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,507.31	670.58	923.38	1,119.69
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,640.07	6,183.19	1,500.00	3,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	125.87	7.00	677.78	633.06
Agency, trust, and investment,	1,177.95	1,129.81	1,758.46	1,678.39
Total payments,	\$14,043.47	\$17,758.26	\$11,691.65	\$19,275.87
Balance on hand, including funds,	622.75	852.37	1,754.95	2,040.99
GRAND TOTAL,	\$14,666.22	\$18,610.63	\$13,446.60	\$21,316.86

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 40.

RECEIPTS.	Halifax POPULATION 550	Chesterfield POPULATION 536	Eastham POPULATION 518	Savoy POPULATION 503
REVENUE.	\$12,418.56	\$9,695.04	\$8,010.59	\$6,803.77
General,	10,472.78	8,786.47	6,720.33	6,465.30
Taxes,	7,258.10	5,728.76	4,390.86	3,982.78
Property and poll,	7,048.04	5,604.16	4,215.49	3,959.33
Corporation, bank, etc.,	210.06	124.60	175.37	23.45
Licenses and permits,	14.00	8.00	10.00	2.00
Fines and forfeits,	167.91	—	13.00	—
Grants and gifts,	3,032.77	3,049.71	2,306.47	2,480.52
For expenses,	1,357.77	2,015.68	2,306.47	1,958.69
For outlays,	1,675.00	1,034.03	—	521.83
All other,	—	—	—	—
Commercial,	1,945.78	908.57	1,290.26	338.47
Special assessments,	464.40	—	—	—
To meet expenses,	464.40	—	—	—
To meet outlays,	—	—	—	—
Privileges,	—	—	201.00	—
Departmental,	1,220.66	748.96	581.76	260.65
General government,	167.50	51.00	9.50	—
Protection of persons and property,	727.01	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	3.15	30.00	—
Charities,	39.00	—	—	4.65
Soldiers' benefits,	256.00	567.00	268.00	240.00
Education,	27.00	126.00	230.10	16.00
Libraries,	4.15	1.81	10.48	—
Recreation,	—	—	—	—
Unclassified,	—	—	33.68	—
Public service enterprises,	—	4.50	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	4.50	—	—
Cemeteries,	—	—	—	—
Interest,	260.72	155.11	507.50	77.82
On sinking funds,	—	—	—	—
On trust and investment funds,	18.40	53.00	507.50	77.82
All other,	242.32	102.11	—	—
NON-REVENUE.	\$5,496.66	\$1,261.58	\$7,311.85	\$3,170.37
Offsets to outlays,	—	—	5,057.75	—
Departmental,	—	—	5,057.75	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	4,000.00	—	1,000.00	2,500.00
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	4,000.00	—	1,000.00	2,500.00
Unpaid warrants or orders, current year,	—	—	—	—
Premiums,	—	—	—	—
Transfers,	—	123.00	25.00	—
From sinking funds,	—	—	—	—
All other,	—	123.00	25.00	—
Refunds,	70.20	145.58	64.29	1.10
Agency, trust, and investment,	1,426.46	993.00	1,164.81	669.27
Taxes and licenses for State,	770.00	493.00	660.00	330.00
Taxes for county,	656.46	498.00	504.81	339.27
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	—	—	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$12,418.56	\$9,695.04	\$13,068.34	\$6,803.77
Premiums,	—	—	—	—
Municipal indebtedness,	4,000.00	—	1,000.00	2,500.00
Transfers and refunds,	70.20	268.58	89.29	1.10
Agency, trust, and investment,	1,426.46	993.00	1,164.81	669.27
Total receipts,	\$17,915.22	\$10,956.62	\$15,322.44	\$9,974.14
Balance on hand, including funds,	1,016.52	2,714.76	1,504.27	211.47
GRAND TOTAL,	\$18,931.74	\$13,671.38	\$16,826.71	\$10,185.61

Graded According to Population of 1910 — Continued.

GROUP 40.

PAYMENTS.	Halifax POPULATION 550	Chesterfield POPULATION 536	Eastham POPULATION 518	Savoy POPULATION 503
Maintenance,	\$7,848.16	\$6,696.03	\$9,385.68	\$5,771.92
<i>Departmental,</i>	<i>7,777.52</i>	<i>6,678.03</i>	<i>9,385.68</i>	<i>5,771.92</i>
General government,	946.54	385.05	1,386.18	385.28
Protection of persons and property,	1,816.42	67.80	279.49	130.08
Health and sanitation,	23.25	281.18	74.65	73.50
Highways,	1,312.24	1,590.07	2,198.74	1,382.74
Charities,	70.57	100.16	89.50	737.39
Soldiers' benefits,	184.00	556.00	279.00	240.00
Education,	3,271.36	3,525.80	4,362.73	2,745.81
Libraries,	88.14	96.97	545.99	52.12
Recreation,	25.00	30.00	—	—
Unclassified,	40.00	45.00	169.40	25.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>70.64</i>	<i>18.00</i>	<i>—</i>	<i>—</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	631.50	80.00	45.00	242.31
<i>Loans, general purposes,</i>	<i>631.50</i>	<i>80.00</i>	<i>45.00</i>	<i>242.31</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	3,326.98	1,050.38	5,125.99	537.55
<i>Departmental,</i>	<i>3,326.98</i>	<i>1,050.38</i>	<i>5,125.99</i>	<i>537.55</i>
General government,	—	133.00	17.06	—
Protection of persons and property,	588.27	—	—	—
Health and sanitation,	—	—	—	—
Highways,	2,718.21	917.38	5,057.75	537.55
Charities,	—	—	—	—
Education,	—	—	51.18	—
Libraries,	20.50	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	3,700.00	—	1,000.00	2,874.20
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>1,200.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>2,500.00</i>	<i>—</i>	<i>1,000.00</i>	<i>2,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>374.20</i>
Transfers,	—	123.00	25.00	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>123.00</i>	<i>25.00</i>	<i>—</i>
Refunds,	70.20	145.58	64.29	1.10
Agency, trust, and investment,	1,439.36	993.00	1,164.81	669.27
<i>Taxes and licenses for State,</i>	<i>770.00</i>	<i>495.00</i>	<i>660.00</i>	<i>330.00</i>
<i>Taxes for county,</i>	<i>656.46</i>	<i>498.00</i>	<i>504.81</i>	<i>339.27</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>12.90</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$8,479.66	\$6,776.03	\$9,430.68	\$6,014.23
Permanent debt (except from sinking funds),	1,200.00	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	3,326.98	1,050.38	5,125.99	537.55
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	2,500.00	—	1,000.00	2,874.20
Transfers (except to sinking funds) and refunds,	70.20	268.58	89.29	1.10
Agency, trust, and investment,	1,439.36	993.00	1,164.81	669.27
Total payments,	\$17,016.20	\$9,087.99	\$16,810.77	\$10,096.35
Balance on hand, including funds,	1,915.54	4,583.39	15.94	89.26
GRAND TOTAL,	\$18,931.74	\$13,671.38	\$16,826.71	\$10,185.61

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 41.

RECEIPTS.	Pelham POPULATION 467	Hancock POPULATION 465	New Braintree POPULATION 464	Rowe POPULATION 456
REVENUE.	\$6,911.58	\$5,969.23	\$6,112.64	\$6,817.43
General,	6,047.14	5,824.43	5,838.45	6,088.59
<i>Taxes,</i>	<i>3,357.48</i>	<i>3,704.97</i>	<i>3,799.94</i>	<i>4,000.32</i>
Property and poll,	3,059.49	3,396.88	3,600.53	3,963.99
Corporation, bank, etc.,	297.99	308.09	199.41	36.33
<i>Licenses and permits,</i>	<i>-</i>	<i>2.00</i>	<i>-</i>	<i>-</i>
<i>Fines and forfeits,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>8.00</i>
<i>Grants and gifts,</i>	<i>2,689.66</i>	<i>2,117.46</i>	<i>2,038.51</i>	<i>2,080.27</i>
For expenses,	1,639.66	2,117.46	2,028.51	1,630.27
For outlays,	1,050.00	-	10.00	450.00
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Commercial,	864.44	144.80	274.19	728.84
<i>Special assessments,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
To meet expenses,	-	-	-	-
To meet outlays,	-	-	-	-
<i>Privileges,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Departmental,</i>	<i>779.70</i>	<i>68.80</i>	<i>239.52</i>	<i>665.09</i>
General government,	.50	8.00	24.00	47.80
Protection of persons and property,	-	-	8.00	10.00
Health and sanitation,	-	-	-	-
Highways,	-	-	2.72	-
Charities,	121.20	-	8.00	67.50
Soldiers' benefits,	264.00	48.00	168.00	148.00
Education,	390.00	10.50	28.80	387.00
Libraries,	-	2.30	-	5.29
Recreation,	-	-	-	-
Unclassified,	4.00	-	-	-
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Electric light,	-	-	-	-
Water,	-	-	-	-
All other,	-	-	-	-
<i>Cemeteries,</i>	<i>-</i>	<i>34.00</i>	<i>-</i>	<i>-</i>
<i>Interest,</i>	<i>84.74</i>	<i>42.00</i>	<i>34.67</i>	<i>63.75</i>
On sinking funds,	-	-	-	-
On trust and investment funds,	40.00	42.00	4.04	63.75
All other,	44.74	-	30.63	-
NON-REVENUE.	\$799.00	\$1,988.27	\$5,178.46	\$2,416.51
Offsets to outlays,	-	-	-	-
<i>Departmental,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Municipal indebtedness,	-	800.00	4,000.00	1,689.13
<i>Loans, general purposes,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, public service enterprises,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Loans, cemeteries,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Bonds refunded, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Temporary loans (including tax loans),</i>	<i>-</i>	<i>800.00</i>	<i>4,000.00</i>	<i>1,500.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>189.13</i>
<i>Premiums,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
Transfers,	25.00	-	-	-
<i>From sinking funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	<i>25.00</i>	<i>-</i>	<i>-</i>	<i>-</i>
Refunds,	2.00	184.37	182.46	2.00
Agency, trust, and investment,	772.00	1,003.90	996.00	725.38
<i>Taxes and licenses for State,</i>	<i>440.00</i>	<i>495.00</i>	<i>605.00</i>	<i>330.00</i>
<i>Taxes for county,</i>	<i>332.00</i>	<i>508.90</i>	<i>391.00</i>	<i>395.38</i>
<i>Reimbursements for grade crossings,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>Sinking and other permanent funds,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
<i>All other,</i>	<i>-</i>	<i>-</i>	<i>-</i>	<i>-</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$6,911.58	\$5,969.23	\$6,112.64	\$6,817.43
Premiums,	-	-	-	-
Municipal indebtedness,	-	800.00	4,000.00	1,689.13
Transfers and refunds,	27.00	184.37	182.46	2.00
Agency, trust, and investment,	772.00	1,003.90	996.00	725.38
Total receipts,	\$7,710.58	\$7,957.50	\$11,291.10	\$9,233.94
<i>Balance on hand, including funds,</i>	<i>2,577.83</i>	<i>1,221.10</i>	<i>1,125.36</i>	<i>2,085.53</i>
GRAND TOTAL,	\$10,288.41	\$9,178.60	\$12,416.46	\$11,319.47

Graded According to Population of 1910 — Continued.

GROUP 41.

PAYMENTS.	Pelham POPULATION 467	Hancock POPULATION 465	New Braintree POPULATION 464	Rowe POPULATION 456
Maintenance,	\$5,102.39	\$4,928.78	\$6,407.65	\$5,363.08
<i>Departmental,</i>	<i>5,099.39</i>	<i>4,899.53</i>	<i>6,550.65</i>	<i>5,350.93</i>
General government,	322.18	401.61	619.60	346.80
Protection of persons and property,	65.65	26.00	54.72	43.14
Health and sanitation,	84.13	76.50	77.00	112.50
Highways,	1,145.79	1,845.92	1,578.54	1,207.13
Charities,	686.76	51.00	244.35	476.17
Soldiers' benefits,	228.00	12.00	168.00	192.00
Education,	2,516.03	2,364.77	3,139.58	2,815.36
Libraries,	19.60	81.73	82.27	117.06
Recreation,	—	15.00	75.00	—
Unclassified,	31.25	25.00	311.59	40.77
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>3.00</i>	<i>29.25</i>	<i>57.00</i>	<i>12.15</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	40.00	31.33	131.85	161.29
<i>Loans, general purposes,</i>	<i>40.00</i>	<i>31.33</i>	<i>131.85</i>	<i>161.29</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,750.15	—	—	795.75
<i>Departmental,</i>	<i>1,750.15</i>	<i>—</i>	<i>—</i>	<i>795.75</i>
General government,	—	—	—	—
Protection of persons and property,	82.46	—	—	—
Health and sanitation,	—	—	—	—
Highways,	1,596.24	—	—	795.75
Charities,	—	—	—	—
Education,	71.45	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	800.00	4,000.00	2,931.71
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>800.00</i>	<i>4,000.00</i>	<i>2,500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>431.71</i>
Transfers,	25.00	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>25.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	2.00	184.37	182.46	2.00
Agency, trust, and investment,	772.00	1,003.90	996.00	725.38
<i>Taxes and licenses for State,</i>	<i>440.00</i>	<i>495.00</i>	<i>605.00</i>	<i>330.00</i>
<i>Taxes for county,</i>	<i>332.00</i>	<i>508.90</i>	<i>391.00</i>	<i>395.38</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$5,142.39	\$4,960.11	\$6,539.50	\$5,524.37
Permanent debt (except from sinking funds),	—	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,750.15	—	—	795.75
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	800.00	4,000.00	2,931.71
Transfers (except to sinking funds) and refunds,	27.00	184.37	182.46	2.00
Agency, trust, and investment,	772.00	1,003.90	996.00	725.38
Total payments,	\$7,691.54	\$6,948.38	\$11,717.96	\$9,979.21
Balance on hand, including funds,	2,596.87	2,230.22	698.50	1,340.26
GRAND TOTAL,	\$10,288.41	\$9,178.60	\$12,416.46	\$11,319.47

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 42.

RECEIPTS.	Greenwich POPULATION 452	West Tisbury POPULATION 437	Phillipston POPULATION 426	Hawley POPULATION 424
REVENUE.	\$8,053.79	\$4,559.65	\$7,425.72	\$6,838.54
General,	5,847.24	4,190.88	6,042.24	5,886.13
<i>Taxes,</i>	<i>3,333.34</i>	<i>2,593.48</i>	<i>4,433.38</i>	<i>3,560.78</i>
Property and poll,	3,264.38	1,644.89	4,282.75	3,552.58
Corporation, bank, etc.,	73.96	948.59	150.63	8.20
<i>Licenses and permits,</i>	<i>1.00</i>	<i>—</i>	<i>3.00</i>	<i>1.00</i>
<i>Fines and forfeits,</i>	<i>10.00</i>	<i>—</i>	<i>10.00</i>	<i>10.00</i>
<i>Grants and gifts,</i>	<i>2,497.90</i>	<i>1,597.40</i>	<i>1,595.86</i>	<i>2,314.35</i>
For expenses,	2,471.95	1,597.40	1,547.21	2,314.35
For outlays,	25.95	—	48.65	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	2,206.55	368.77	1,383.48	952.41
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>70.87</i>	<i>—</i>
<i>Departmental,</i>	<i>1,939.48</i>	<i>324.88</i>	<i>795.49</i>	<i>929.76</i>
General government,	—	4.00	14.50	—
Protection of persons and property,	—	—	151.38	5.00
Health and sanitation,	—	—	—	—
Highways,	3.00	10.00	252.30	—
Charities,	1,551.45	—	9.81	242.80
Soldiers' benefits,	381.00	92.00	196.00	144.00
Education,	—	188.88	171.50	537.96
Libraries,	1.53	—	—	—
Recreation,	—	—	—	—
Unclassified,	2.50	30.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>35.00</i>	<i>30.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>232.07</i>	<i>13.89</i>	<i>517.12</i>	<i>22.65</i>
On sinking funds,	119.74	—	474.14	15.19
On trust and investment funds,	112.33	13.89	42.98	7.46
All other,	—	—	—	—
NON-REVENUE.	\$3,610.06	\$2,541.66	\$3,330.47	\$1,461.13
Offsets to outlays,	—	—	225.00	454.25
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>225.00</i>	<i>454.25</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	2,500.00	800.00	1,200.00	25.00
<i>Loans, general purposes,</i>	<i>1,000.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>800.00</i>	<i>1,200.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.00</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	184.40	—	637.20	364.91
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>184.40</i>	<i>—</i>	<i>637.20</i>	<i>364.91</i>
Refunds,	97.99	40.01	123.46	12.49
Agency, trust, and investment,	827.67	1,701.65	1,144.81	604.48
<i>Taxes and licenses for State,</i>	<i>385.00</i>	<i>825.00</i>	<i>440.00</i>	<i>275.00</i>
<i>Taxes for county,</i>	<i>442.67</i>	<i>876.65</i>	<i>284.00</i>	<i>329.48</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>420.81</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$8,053.79	\$4,559.65	\$7,650.72	\$7,292.79
Premiums,	—	—	—	—
Municipal indebtedness,	2,500.00	800.00	1,200.00	25.00
Transfers and refunds,	282.39	40.01	760.66	377.40
Agency, trust, and investment,	827.67	1,701.65	1,144.81	604.48
Total receipts,	\$11,663.85	\$7,101.31	\$10,756.19	\$8,299.67
<i>Balance on hand, including funds,</i>	<i>1,963.37</i>	<i>141.17</i>	<i>1,462.68</i>	<i>2,441.13</i>
GRAND TOTAL,	\$13,627.22	\$7,242.48	\$12,218.87	\$10,740.80

Graded According to Population of 1910 — Continued.

GROUP 42.

PAYMENTS.	Greenwich POPULATION 452	West Tisbury POPULATION 437	Phillipston POPULATION 426	Hawley POPULATION 424
Maintenance,	\$7,575.43	\$4,291.60	\$5,105.94	\$6,206.41
<i>Departmental,</i>	<i>7,429.31</i>	<i>4,260.58</i>	<i>5,075.19</i>	<i>6,206.41</i>
General government,	365.44	307.83	452.30	303.09
Protection of persons and property,	168.99	7.70	189.83	50.13
Health and sanitation,	35.45	30.50	81.25	86.23
Highways,	1,672.87	531.60	1,038.91	1,936.21
Charities,	1,834.06	357.92	7.50	654.03
Soldiers' benefits,	388.00	112.51	208.00	132.00
Education,	2,716.80	2,829.54	2,605.99	3,023.36
Libraries,	112.65	40.98	170.89	1.96
Recreation,	—	—	23.92	—
Unclassified,	85.05	41.97	296.60	14.40
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>146.12</i>	<i>31.02</i>	<i>30.75</i>	<i>—</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	139.00	11.78	168.74	131.27
<i>Loans, general purposes,</i>	<i>130.00</i>	<i>11.78</i>	<i>168.74</i>	<i>131.27</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,033.21	241.50	2,340.31	136.62
<i>Departmental,</i>	<i>1,033.21</i>	<i>241.50</i>	<i>2,340.31</i>	<i>136.62</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	97.30	136.62
Health and sanitation,	—	—	—	—
Highways,	1,033.21	241.50	1,231.61	—
Charities,	—	—	—	—
Education,	—	—	451.40	—
Libraries,	—	—	—	—
Recreation,	—	—	560.00	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,500.00	800.00	2,000.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>500.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,500.00</i>	<i>800.00</i>	<i>1,500.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	184.40	—	637.20	364.91
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>184.40</i>	<i>—</i>	<i>637.20</i>	<i>364.91</i>
Refunds,	97.99	40.01	123.45	12.49
Agency, trust, and investment,	863.01	1,701.65	724.00	604.48
<i>Taxes and licenses for State,</i>	<i>385.00</i>	<i>825.00</i>	<i>440.00</i>	<i>275.00</i>
<i>Taxes for county,</i>	<i>442.67</i>	<i>876.65</i>	<i>284.00</i>	<i>329.48</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>35.34</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$7,705.43	\$4,303.38	\$5,274.68	\$6,337.68
Permanent debt (except from sinking funds),	—	—	500.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,033.21	241.50	2,340.31	136.62
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,500.00	800.00	1,500.00	—
Transfers (except to sinking funds) and refunds,	282.39	40.01	760.66	377.40
Agency, trust, and investment,	863.01	1,701.65	724.00	604.48
Total payments,	\$11,384.04	\$7,086.54	\$11,099.65	\$7,456.18
Balance on hand, including funds,	2,243.18	155.94	1,119.22	3,284.62
GRAND TOTAL,	\$13,627.22	\$7,242.48	\$12,218.87	\$10,740.80

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 43.

RECEIPTS.	Westhamp- ton POPULATION 423	Dunstable POPULATION 408	Plainfield POPULATION 406	Windsor POPULATION 404
REVENUE.	\$6,710.51	\$10,407.70	\$6,361.08	\$6,099.58
General,	6,308.56	8,450.38	5,610.82	5,629.24
<i>Taxes,</i>	<i>3,201.64</i>	<i>5,718.48</i>	<i>2,850.64</i>	<i>3,773.24</i>
Property and poll,	3,023.53	4,201.09	2,784.26	3,773.24
Corporation, bank, etc.,	178.11	1,517.39	66.38	—
<i>Licenses and permits,</i>	<i>—</i>	<i>1.00</i>	<i>—</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>3,106.92</i>	<i>2,730.90</i>	<i>2,760.18</i>	<i>1,856.00</i>
For expenses,	2,656.92	2,350.90	1,970.18	1,856.00
For outlays,	450.00	380.00	790.00	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	401.95	1,957.32	750.26	470.34
<i>Special assessments,</i>	<i>—</i>	<i>150.27</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	150.27	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>268.68</i>	<i>1,567.28</i>	<i>705.11</i>	<i>426.50</i>
General government,	—	69.57	6.00	18.00
Protection of persons and property,	—	1,439.23	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	29.50
Charities,	—	—	8.00	8.00
Soldiers' benefits,	144.00	48.00	192.00	324.00
Education,	124.68	6.16	91.00	47.00
Libraries,	—	4.32	1.32	—
Recreation,	—	—	—	—
Unclassified,	—	—	406.79	—
<i>Public service enterprises,</i>	<i>—</i>	<i>7.88</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	7.88	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>2.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>133.27</i>	<i>229.89</i>	<i>45.15</i>	<i>43.84</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	96.65	148.44	—	43.84
All other,	36.62	81.45	45.15	—
NON-REVENUE.	\$952.13	\$10,458.88	\$2,918.98	\$1,918.28
Offsets to outlays,	—	25.00	—	—
<i>Departmental,</i>	<i>—</i>	<i>25.00</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	2,003.70	2,250.00	1,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>100.00</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>2,000.00</i>	<i>2,150.00</i>	<i>1,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>3.70</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	6,481.15	50.00	15.28
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>6,481.15</i>	<i>50.00</i>	<i>15.28</i>
Refunds,	157.12	—	11.98	10.64
Agency, trust, and investment,	795.01	1,949.03	607.00	892.36
<i>Taxes and licenses for State,</i>	<i>383.00</i>	<i>550.00</i>	<i>275.00</i>	<i>440.00</i>
<i>Taxes for county,</i>	<i>387.33</i>	<i>331.44</i>	<i>332.00</i>	<i>452.36</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>22.68</i>	<i>1,017.59</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$6,710.51	\$10,432.70	\$6,361.08	\$6,099.58
Premiums,	—	—	—	—
Municipal indebtedness,	—	2,003.70	2,250.00	1,000.00
Transfers and refunds,	157.12	6,481.15	61.98	25.92
Agency, trust, and investment,	795.01	1,949.03	607.00	892.36
Total receipts,	\$7,662.64	\$20,866.58	\$9,280.06	\$8,017.86
Balance on hand, including funds,	2,075.76	226.04	619.40	2,227.80
GRAND TOTAL,	\$9,738.40	\$21,092.62	\$9,899.46	\$10,245.16

Graded According to Population of 1910 — Continued.

GROUP 43.

PAYMENTS.	Westhamp- ton POPULATION 423	Dunstable POPULATION 408	Plainfield POPULATION 406	Windsor POPULATION 404
Maintenance,	\$5,662.20	\$7,314.52	\$6,028.90	\$6,340.90
<i>Departmental,</i>	<i>5,662.20</i>	<i>7,218.22</i>	<i>6,007.65</i>	<i>6,314.90</i>
General government,	578.22	481.32	260.23	337.64
Protection of persons and property,	79.05	1,884.60	1.50	12.80
Health and sanitation,	101.50	62.00	94.30	65.25
Highways,	848.62	832.67	1,369.44	1,743.58
Charities,	322.10	340.96	196.05	270.14
Soldiers' benefits,	136.00	48.00	234.00	280.00
Education,	3,364.11	3,380.48	3,031.57	3,566.34
Libraries,	109.67	137.24	48.06	2.15
Recreation,	25.00	—	40.00	10.00
Unclassified,	97.93	50.95	732.50	27.00
<i>Public service enterprises,</i>	<i>—</i>	<i>4.00</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	4.00	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>92.30</i>	<i>21.25</i>	<i>26.00</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	—	160.58	94.45	16.11
<i>Loans, general purposes,</i>	<i>—</i>	<i>160.58</i>	<i>94.45</i>	<i>16.11</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	1,408.92	380.00	773.78	830.09
<i>Departmental,</i>	<i>1,408.92</i>	<i>380.00</i>	<i>773.78</i>	<i>830.09</i>
General government,	252.95	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	1,155.97	380.00	773.78	830.09
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	3,773.30	2,150.00	1,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>760.00</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>3,000.00</i>	<i>2,150.00</i>	<i>1,000.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>13.30</i>	<i>—</i>	<i>—</i>
Transfers,	—	6,481.15	50.00	15.28
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>6,481.15</i>	<i>50.00</i>	<i>15.28</i>
Refunds,	157.12	—	11.98	10.64
Agency, trust, and investment,	855.92	1,954.06	607.00	892.36
<i>Taxes and licenses for State,</i>	<i>385.00</i>	<i>550.00</i>	<i>275.00</i>	<i>440.00</i>
<i>Taxes for county,</i>	<i>387.33</i>	<i>381.44</i>	<i>332.00</i>	<i>452.36</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>83.59</i>	<i>1,022.62</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$5,662.20	\$7,475.10	\$6,123.35	\$6,357.01
Permanent debt (except from sinking funds),	—	760.00	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	1,408.92	380.00	773.78	830.09
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	—	3,013.30	2,150.00	1,000.00
Transfers (except to sinking funds) and	—	—	—	—
refunds,	157.12	6,481.15	61.98	25.92
Agency, trust, and investment,	855.92	1,954.06	607.00	892.36
Total payments,	\$8,084.16	\$20,063.61	\$9,716.11	\$9,105.38
<i>Balance on hand, including funds,</i>	<i>1,654.24</i>	<i>1,029.01</i>	<i>183.35</i>	<i>1,139.78</i>
GRAND TOTAL,	\$9,738.40	\$21,092.62	\$9,899.46	\$10,245.16

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 44.

RECEIPTS.	Florida POPULATION 395	Monterey POPULATION 388	Tyringham POPULATION 382	Leyden POPULATION 363
REVENUE.	\$5,854.48	\$5,324.58	\$4,274.78	\$4,636.48
General,	5,294.48	5,040.18	3,867.05	4,492.48
Taxes,	3,356.69	3,310.09	2,558.12	2,649.19
Property and poll,	3,356.59	3,112.02	2,440.67	2,447.21
Corporation, bank, etc.,	—	198.07	117.45	201.98
Licenses and permits,	—	1.00	—	—
Fines and forfeits,	—	161.22	—	—
Grants and gifts,	1,937.89	1,567.87	1,308.93	1,843.29
For expenses,	1,937.89	1,510.37	918.93	1,843.29
For outlays,	—	57.50	390.00	—
All other,	—	—	—	—
Commercial,	560.00	234.40	407.73	144.00
Special assessments,	—	—	—	—
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
Privileges,	—	—	—	—
Departmental,	542.00	276.40	308.67	144.00
General government,	—	—	45.00	18.00
Protection of persons and property,	5.00	5.00	—	—
Health and sanitation,	—	15.75	—	—
Highways,	—	17.00	63.50	—
Charities,	211.50	22.65	18.50	—
Soldiers' benefits,	240.00	185.00	174.00	88.00
Education,	85.50	31.00	—	38.00
Libraries,	—	—	5.67	—
Recreation,	—	—	—	—
Unclassified,	—	—	2.00	—
Public service enterprises,	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
Cemeteries,	18.00	—	20.00	—
Interest,	—	8.00	79.06	—
On sinking funds,	—	—	—	—
On trust and investment funds,	—	8.00	4.50	—
All other,	—	—	74.56	—
NON-REVENUE.	\$1,557.72	\$1,322.41	\$2,580.96	\$1,201.75
Offsets to outlays,	—	—	—	—
Departmental,	—	—	—	—
Public service enterprises,	—	—	—	—
Cemeteries,	—	—	—	—
Municipal indebtedness,	1,000.00	350.00	1,700.00	575.97
Loans, general purposes,	—	—	—	—
Loans, public service enterprises,	—	—	—	—
Loans, cemeteries,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans (including tax loans),	1,000.00	350.00	1,700.00	500.00
Unpaid warrants or orders, current year,	—	—	—	75.97
Premiums,	—	—	—	—
Transfers,	—	—	75.00	—
From sinking funds,	—	—	—	—
All other,	—	—	75.00	—
Refunds,	—	80.05	25.15	21.30
Agency, trust, and investment,	557.72	892.36	780.81	604.48
Taxes and licenses for State,	275.00	440.00	335.00	275.00
Taxes for county,	282.72	452.36	395.81	329.48
Reimbursements for grade crossings,	—	—	—	—
Sinking and other permanent funds,	—	—	—	—
All other,	—	—	—	—
RECAPITULATION.				
Revenue and offsets to outlays,	\$5,854.48	\$5,324.58	\$4,274.78	\$4,636.48
Premiums,	—	—	—	—
Municipal indebtedness,	1,000.00	350.00	1,700.00	575.97
Transfers and refunds,	—	80.05	100.15	21.30
Agency, trust, and investment,	557.72	892.36	780.81	604.48
Total receipts,	\$7,412.20	\$6,646.99	\$6,855.74	\$5,838.23
Balance on hand, including funds,	975.63	1,338.64	485.26	2,033.88
GRAND TOTAL,	\$8,387.83	\$7,985.63	\$7,341.00	\$7,872.11

Graded According to Population of 1910 — Continued.

GROUP 44.

PAYMENTS.	Florida POPULATION 395	Monterey POPULATION 388	Tyringham POPULATION 382	Leyden POPULATION 363
Maintenance,	\$5,672.98	\$4,830.38	\$4,761.12	\$4,430.90
<i>Departmental,</i>	<i>5,672.98</i>	<i>4,760.47</i>	<i>4,722.12</i>	<i>4,430.90</i>
General government,	480.82	386.35	692.02	339.00
Protection of persons and property,	8.00	22.37	33.33	22.87
Health and sanitation,	54.30	132.65	90.00	106.50
Highways,	2,358.85	933.74	1,031.58	1,027.07
Charities,	273.29	2.00	213.07	269.85
Soldiers' benefits,	240.00	284.56	240.00	108.00
Education,	2,236.09	2,878.75	2,295.86	2,465.69
Libraries,	10.00	50.00	88.01	26.80
Recreation,	—	15.05	—	21.12
Unclassified,	11.63	45.00	38.25	44.00
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>79.91</i>	<i>89.00</i>	<i>—</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	102.67	85.14	191.59	68.34
<i>Loans, general purposes,</i>	<i>102.67</i>	<i>85.14</i>	<i>191.59</i>	<i>68.34</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	330.00	234.82	517.76	92.76
<i>Departmental,</i>	<i>330.00</i>	<i>71.29</i>	<i>517.76</i>	<i>92.76</i>
General government,	120.00	71.29	—	—
Protection of persons and property,	—	—	—	92.76
Health and sanitation,	—	—	—	—
Highways,	210.00	—	517.76	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	93.73	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	93.73	—	—
All other,	—	69.80	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,000.00	350.00	600.00	520.63
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>300.00</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>1,000.00</i>	<i>350.00</i>	<i>300.00</i>	<i>500.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>20.63</i>
Transfers,	—	—	75.00	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>75.00</i>	<i>—</i>
Refunds,	—	80.05	25.15	21.30
Agency, trust, and investment,	557.72	892.36	780.81	604.48
<i>Taxes and licenses for State,</i>	<i>275.00</i>	<i>440.00</i>	<i>385.00</i>	<i>275.00</i>
<i>Taxes for county,</i>	<i>282.72</i>	<i>452.36</i>	<i>395.81</i>	<i>329.48</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$5,775.65	\$4,915.52	\$4,952.71	\$4,499.24
Permanent debt (except from sinking funds),	—	—	300.00	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	330.00	234.82	517.76	92.76
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,000.00	350.00	300.00	520.63
Transfers (except to sinking funds) and refunds,	—	80.05	100.15	21.30
Agency, trust, and investment,	557.72	892.36	780.81	604.48
Total payments,	\$7,663.37	\$6,472.75	\$6,951.43	\$5,738.41
Balance on hand, including funds,	724.46	1,512.88	389.57	2,133.70
GRAND TOTAL,	\$8,387.83	\$7,985.63	\$7,341.00	\$7,872.11

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 45.

RECEIPTS.	Heath POPULATION 346	Wales POPULATION 345	Chilmark POPULATION 282	Washington POPULATION 277
REVENUE.	\$4,809.13	\$5,780.81	\$4,506.54	\$5,987.05
General,	4,607.13	3,345.56	4,400.92	5,795.62
<i>Taxes,</i>	<i>2,663.17</i>	<i>1,900.57</i>	<i>2,935.61</i>	<i>3,734.26</i>
Property and poll,	2,654.42	1,878.52	2,785.26	3,734.26
Corporation, bank, etc.,	8.75	22.05	150.35	—
<i>Licenses and permits,</i>	<i>—</i>	<i>3.00</i>	<i>—</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,943.96</i>	<i>1,441.99</i>	<i>1,465.31</i>	<i>2,061.36</i>
For expenses,	1,543.96	1,441.99	1,465.31	1,571.36
For outlays,	400.00	—	—	490.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	202.00	2,435.25	105.62	191.43
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>62.50</i>	<i>—</i>
<i>Departmental,</i>	<i>202.00</i>	<i>2,109.79</i>	<i>43.12</i>	<i>161.90</i>
General government,	46.00	25.68	30.00	2.00
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	11.12	—
Charities,	—	—	—	3.90
Soldiers' benefits,	156.00	502.00	—	120.00
Education,	—	61.50	2.00	36.00
Libraries,	—	1.41	—	—
Recreation,	—	—	—	—
Unclassified,	—	1,519.20	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>9.00</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>—</i>	<i>316.46</i>	<i>—</i>	<i>29.53</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	219.15	—	—
All other,	—	97.31	—	29.53
NON-REVENUE.	\$1,206.50	\$2,120.95	\$4,957.55	\$1,925.95
Offsets to outlays,	—	—	3,294.36	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>3,294.36</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	552.49	1,000.00	705.83	—
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>279.15</i>	<i>1,000.00</i>	<i>700.00</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>273.34</i>	<i>—</i>	<i>5.83</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	35.00	110.11	50.00	1,000.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	35.00	110.11	50.00	1,000.00
Refunds,	14.53	304.84	—	35.14
Agency, trust, and investment,	604.48	706.00	907.36	890.81
<i>Taxes and licenses for State,</i>	<i>275.00</i>	<i>440.00</i>	<i>440.00</i>	<i>495.00</i>
<i>Taxes for county,</i>	<i>329.48</i>	<i>266.00</i>	<i>467.36</i>	<i>395.81</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$4,809.13	\$5,780.81	\$7,800.90	\$5,987.05
Premiums,	—	—	—	—
Municipal indebtedness,	552.49	1,000.00	705.83	—
Transfers and refunds,	49.53	414.95	50.00	1,035.14
Agency, trust, and investment,	604.48	706.00	907.36	890.81
Total receipts,	\$6,015.63	\$7,901.76	\$9,464.09	\$7,913.00
Balance on hand, including funds,	972.01	1,688.98	1,389.45	3,095.15
GRAND TOTAL,	\$6,987.64	\$9,590.74	\$10,853.54	\$11,008.15

Graded According to Population of 1910 — Continued.

GROUP 45.

PAYMENTS.	Heath POPULATION 346	Wales POPULATION 345	Chilmark POPULATION 282	Washington POPULATION 277
Maintenance,	\$4,134.98	\$4,794.55	\$3,184.79	\$5,144.88
<i>Departmental,</i>	<i>4,134.98</i>	<i>4,753.03</i>	<i>3,071.67</i>	<i>5,144.88</i>
General government,	345.65	764.02	506.10	413.89
Protection of persons and property,	30.35	101.15	31.50	42.34
Health and sanitation,	42.25	69.60	45.50	31.00
Highways,	862.68	872.89	464.50	1,552.84
Charities,	218.30	3.35	199.00	264.61
Soldiers' benefits,	144.00	396.00	—	192.00
Education,	2,435.13	2,335.02	1,699.64	2,574.70
Libraries,	41.82	68.25	51.75	36.00
Recreation,	—	100.00	—	—
Unclassified,	14.80	42.75	73.68	37.50
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>41.52</i>	<i>113.12</i>	<i>—</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	22.70	111.10	47.53	—
<i>Loans, general purposes,</i>	<i>22.70</i>	<i>111.10</i>	<i>47.53</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	505.37	—	4,602.07	740.25
<i>Departmental,</i>	<i>505.37</i>	<i>—</i>	<i>4,602.07</i>	<i>740.25</i>
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	505.37	—	4,602.07	740.25
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	1,020.99	2,500.00	781.00	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>529.15</i>	<i>2,500.00</i>	<i>700.00</i>	<i>—</i>
<i>Warrants or orders, previous years,</i>	<i>491.84</i>	<i>—</i>	<i>81.00</i>	<i>—</i>
Transfers,	35.00	110.11	50.00	1,000.00
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>35.00</i>	<i>110.11</i>	<i>50.00</i>	<i>1,000.00</i>
Refunds,	14.53	304.84	—	35.14
Agency, trust, and investment,	604.48	706.00	907.36	890.81
<i>Taxes and licenses for State,</i>	<i>275.00</i>	<i>440.00</i>	<i>440.00</i>	<i>495.00</i>
<i>Taxes for county,</i>	<i>329.48</i>	<i>266.00</i>	<i>467.36</i>	<i>395.81</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Maintenance and interest,	\$4,157.68	\$4,905.65	\$3,232.32	\$5,144.88
Permanent debt (except from sinking funds),	—	—	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	505.37	—	4,602.07	740.25
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	—	—	—
Temporary loans,	1,020.99	2,500.00	781.00	—
Transfers (except to sinking funds) and refunds,	49.53	414.95	50.00	1,035.14
Agency, trust, and investment,	604.48	706.00	907.36	890.81
Total payments,	\$5,338.05	\$8,526.60	\$9,572.75	\$7,811.08
<i>Balance on hand, including funds,</i>	<i>649.59</i>	<i>1,064.14</i>	<i>1,280.79</i>	<i>3,197.07</i>
GRAND TOTAL,	\$6,987.54	\$9,590.74	\$10,853.54	\$11,008.15

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 46.

RECEIPTS.	Alford POPULATION 275	Mashpee POPULATION 270	Shutesbury POPULATION 267	Monroe POPULATION 246
REVENUE.	\$4,708.89	\$5,667.98	\$4,760.46	\$4,490.07
General,	4,468.95	4,717.08	4,310.66	4,262.29
<i>Taxes,</i>	<i>2,600.74</i>	<i>3,714.65</i>	<i>3,588.23</i>	<i>2,001.32</i>
Property and poll,	2,507.81	3,694.33	3,564.58	2,000.67
Corporation, bank, etc.,	92.93	20.32	23.70	.65
<i>Licenses and permits,</i>	<i>—</i>	<i>11.00</i>	<i>—</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Grants and gifts,</i>	<i>1,868.21</i>	<i>991.43</i>	<i>722.38</i>	<i>2,260.97</i>
For expenses,	1,466.74	132.50	722.38	1,710.97
For outlays,	401.47	858.93	—	550.00
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	239.94	950.90	449.80	227.78
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>175.50</i>	<i>—</i>	<i>—</i>
<i>Departmental,</i>	<i>216.63</i>	<i>767.98</i>	<i>407.57</i>	<i>190.70</i>
General government,	—	77.00	—	1.00
Protection of persons and property,	—	86.98	—	—
Health and sanitation,	—	—	—	—
Highways,	23.60	300.00	—	—
Charities,	—	—	238.50	104.70
Soldiers' benefits,	192.00	304.00	167.00	40.00
Education,	1.03	—	2.07	45.00
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>2.35</i>	<i>—</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	2.35	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>23.31</i>	<i>7.42</i>	<i>39.88</i>	<i>37.08</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	23.31	7.42	—	30.00
All other,	—	—	39.88	7.08
NON-REVENUE.	\$2,247.43	\$7,996.04	\$932.22	\$2,362.99
Offsets to outlays,	—	—	—	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	6,552.20	—	1,000.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>400.00</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>1,600.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>4,300.00</i>	<i>—</i>	<i>1,000.00</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>252.20</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	982.89	384.18	85.95	708.51
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>982.89</i>	<i>384.18</i>	<i>85.95</i>	<i>708.51</i>
Refunds,	58.28	50.02	—	—
Agency, trust, and investment,	1,206.26	1,009.64	846.27	654.48
<i>Taxes and licenses for State,</i>	<i>275.00</i>	<i>330.00</i>	<i>355.00</i>	<i>275.00</i>
<i>Taxes for county,</i>	<i>282.72</i>	<i>302.88</i>	<i>461.27</i>	<i>329.48</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>648.54</i>	<i>376.76</i>	<i>—</i>	<i>50.00</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$4,708.89	\$5,667.98	\$4,760.46	\$4,490.07
Premiums,	—	—	—	—
Municipal indebtedness,	—	6,552.20	—	1,000.00
Transfers and refunds,	1,041.17	434.20	85.95	708.51
Agency, trust, and investment,	1,206.26	1,009.64	846.27	654.48
Total receipts,	\$6,956.32	\$13,664.02	\$5,692.68	\$6,853.06
Balance on hand, including funds,	2,606.80	1,443.08	2,111.59	596.44
GRAND TOTAL,	\$9,563.12	\$15,107.10	\$7,804.27	\$7,449.50

Graded According to Population of 1910 — Continued.

GROUP 46.

PAYMENTS.	Alford POPULATION 275	Mashpee POPULATION 270	Shutesbury POPULATION 267	Monroe POPULATION 246
Maintenance,	\$4,016.70	\$5,220.07	\$6,872.05	\$3,679.05
<i>Departmental,</i>	4,000.97	5,213.57	6,872.05	3,679.05
General government,	292.48	794.33	242.14	247.15
Protection of persons and property,	81.41	723.96	15.00	26.53
Health and sanitation,	39.10	32.25	36.26	70.17
Highways,	825.61	1,423.98	748.67	682.22
Charities,	19.00	182.32	863.42	217.30
Soldiers' benefits,	212.00	274.00	56.00	—
Education,	2,391.99	1,652.72	1,586.41	2,314.58
Libraries,	61.17	33.26	—	83.30
Recreation,	—	50.00	35.38	—
Unclassified,	78.21	46.75	3,288.77	37.80
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	15.73	6.50	—	—
<i>Administration of invested funds,</i>	—	—	—	—
Interest,	—	318.80	—	18.33
<i>Loans, general purposes,</i>	—	318.80	—	18.33
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	561.31	1,289.79	—	581.36
<i>Departmental,</i>	561.31	1,289.79	—	581.36
General government,	—	—	—	—
Protection of persons and property,	—	65.41	—	—
Health and sanitation,	—	—	—	—
Highways,	561.31	1,224.38	—	581.36
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	683.72	6,022.50	—	1,000.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	648.54	600.00	—	—
<i>Bonds refunded, current year,</i>	—	1,600.00	—	—
<i>Temporary loans (including tax loans),</i>	—	3,800.00	—	1,000.00
<i>Warrants or orders, previous years,</i>	35.18	22.50	—	—
Transfers,	982.89	384.18	85.95	708.51
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	982.89	384.18	85.95	708.51
Refunds,	58.28	50.02	—	—
Agency, trust, and investment,	1,213.84	632.88	846.27	604.48
<i>Taxes and licenses for State,</i>	275.00	330.00	385.00	275.00
<i>Taxes for county,</i>	282.72	302.83	461.27	329.48
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	656.12	—	—	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$4,016.70	\$5,538.87	\$6,872.05	\$3,697.38
Permanent debt (except from sinking funds),	648.54	600.00	—	—
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	561.31	1,289.79	—	581.36
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	1,600.00	—	—
Temporary loans,	35.18	3,822.50	—	1,000.00
Transfers (except to sinking funds) and refunds,	1,041.17	434.20	85.95	708.51
Agency, trust, and investment,	1,213.84	632.88	846.27	604.48
Total payments,	\$7,516.74	\$13,918.24	\$7,804.27	\$6,591.73
Balance on hand, including funds,	2,046.38	1,188.86	—	857.77
GRAND TOTAL,	\$9,563.12	\$15,107.10	\$7,804.27	\$7,449.50

TABLE I. — *Summary of Financial Transactions. Towns*

GROUP 47.

RECEIPTS.	Peru POPULATION 237	Montgomery POPULATION 217	Tolland POPULATION 180	Gosnold POPULATION 152
REVENUE.	\$4,447.20	\$3,963.63	\$5,465.69	\$2,665.77
General,	4,146.20	3,862.05	4,914.33	2,600.52
<i>Taxes,</i>	<i>2,366.35</i>	<i>2,147.85</i>	<i>3,437.72</i>	<i>2,198.22</i>
Property and poll,	2,366.35	2,147.85	3,437.72	2,067.76
Corporation, bank, etc.,	—	—	—	130.46
<i>Licenses and permits,</i>	<i>—</i>	<i>1.00</i>	<i>—</i>	<i>—</i>
<i>Fines and forfeits,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>69.71</i>
<i>Grants and gifts,</i>	<i>1,779.85</i>	<i>1,713.20</i>	<i>1,476.61</i>	<i>332.59</i>
For expenses,	1,779.85	1,713.20	1,476.61	332.59
For outlays,	—	—	—	—
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Commercial,	301.00	101.58	551.36	65.25
<i>Special assessments,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
To meet expenses,	—	—	—	—
To meet outlays,	—	—	—	—
<i>Privileges,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>30.00</i>
<i>Departmental,</i>	<i>301.00</i>	<i>55.00</i>	<i>336.28</i>	<i>10.00</i>
General government,	—	—	1.00	—
Protection of persons and property,	—	—	10.00	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	—	5.00	—	10.00
Soldiers' benefits,	236.00	48.00	325.00	—
Education,	65.00	—	—	—
Libraries,	—	—	.28	—
Recreation,	—	—	—	—
Unclassified,	—	2.00	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>25.25</i>
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	25.25
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Interest,</i>	<i>—</i>	<i>46.58</i>	<i>215.08</i>	<i>—</i>
On sinking funds,	—	—	—	—
On trust and investment funds,	—	—	75.04	—
All other,	—	46.58	140.04	—
NON-REVENUE.	\$1,242.26	\$640.70	\$5,962.22	\$4,063.21
Offsets to outlays,	—	—	25.00	—
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>25.00</i>	<i>—</i>
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	700.00	200.00	—	2,475.00
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>2,475.00</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>200.00</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>700.00</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Unpaid warrants or orders, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
Transfers,	—	—	2,722.90	—
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>2,722.90</i>	<i>—</i>
Refunds,	96.08	—	50.72	—
Agency, trust, and investment,	446.18	440.70	3,163.60	1,588.21
<i>Taxes and licenses for State,</i>	<i>220.00</i>	<i>275.00</i>	<i>275.00</i>	<i>770.00</i>
<i>Taxes for county,</i>	<i>226.18</i>	<i>165.70</i>	<i>165.70</i>	<i>818.21</i>
<i>Reimbursements for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>—</i>	<i>—</i>	<i>2,722.90</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.				
Revenue and offsets to outlays,	\$4,447.20	\$3,963.63	\$5,490.69	\$2,665.77
Premiums,	—	—	—	—
Municipal indebtedness,	700.00	200.00	—	2,475.00
Transfers and refunds,	96.08	—	2,773.62	—
Agency, trust, and investment,	446.18	440.70	3,163.60	1,588.21
Total receipts,	\$5,689.46	\$4,604.33	\$11,427.91	\$6,728.98
<i>Balance on hand, including funds,</i>	<i>91.03</i>	<i>275.33</i>	<i>—</i>	<i>793.20</i>
GRAND TOTAL,	\$5,780.49	\$4,879.66	\$11,427.91	\$7,522.18

Graded According to Population of 1910 — Continued.

GROUP 47.

PAYMENTS.	Peru POPULATION 237	Montgomery POPULATION 217	Tolland POPULATION 180	Gosnold POPULATION 152
Maintenance,	\$4,033.68	\$3,339.84	\$2,938.46	\$1,126.39
<i>Departmental,</i>	4,033.68	3,339.84	2,938.46	1,101.39
General government,	258.88	415.63	269.49	323.89
Protection of persons and property,	—	43.90	45.90	44.44
Health and sanitation,	25.00	34.18	93.65	20.00
Highways,	795.56	711.66	1,013.55	—
Charities,	—	105.85	5.00	—
Soldiers' benefits,	256.00	48.00	234.00	—
Education,	2,593.99	1,926.14	1,236.84	662.56
Libraries,	71.25	18.48	5.28	39.10
Recreation,	—	—	10.00	—
Unclassified,	33.00	36.00	19.75	11.40
<i>Public service enterprises,</i>	—	—	—	—
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	—
<i>Cemeteries,</i>	—	—	5.00	25.00
<i>Administration of invested funds,</i>	—	—	—	—
Interest,	61.13	65.00	109.84	280.69
<i>Loans, general purposes,</i>	61.13	65.00	109.84	280.69
<i>Loans, public service enterprises,</i>	—	—	—	—
<i>Loans, cemeteries,</i>	—	—	—	—
Outlays,	—	—	—	2,620.00
<i>Departmental,</i>	—	—	—	—
General government,	—	—	—	—
Protection of persons and property,	—	—	—	—
Health and sanitation,	—	—	—	—
Highways,	—	—	—	—
Charities,	—	—	—	—
Education,	—	—	—	—
Libraries,	—	—	—	—
Recreation,	—	—	—	—
Unclassified,	—	—	—	—
<i>Public service enterprises,</i>	—	—	—	2,620.00
Electric light,	—	—	—	—
Water,	—	—	—	—
All other,	—	—	—	2,620.00
<i>Cemeteries,</i>	—	—	—	—
Municipal indebtedness,	800.00	200.00	3,262.17	500.00
<i>From sinking funds,</i>	—	—	—	—
<i>From revenue and other sources,</i>	100.00	—	3,000.00	500.00
<i>Bonds refunded, current year,</i>	—	200.00	—	—
<i>Temporary loans (including tax loans),</i>	700.00	—	—	—
<i>Warrants or orders, previous years,</i>	—	—	262.17	—
Transfers,	—	—	2,722.90	—
<i>To sinking funds from revenue,</i>	—	—	—	—
<i>To sinking funds from premiums,</i>	—	—	—	—
<i>All other,</i>	—	—	2,722.90	—
Refunds,	96.08	—	50.72	—
Agency, trust, and investment,	446.18	440.70	1,238.64	1,588.21
<i>Taxes and licenses for State,</i>	220.00	275.00	275.00	770.00
<i>Taxes for county,</i>	226.18	165.70	165.70	818.21
<i>Expenditures for grade crossings,</i>	—	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	797.94	—
<i>All other,</i>	—	—	—	—
RECAPITULATION.				
Maintenance and interest,	\$4,094.81	\$3,404.84	\$3,048.30	\$1,407.08
Permanent debt (except from sinking funds),	100.00	—	3,000.00	500.00
Sinking fund requirements from revenue,	—	—	—	—
Premiums paid to sinking funds,	—	—	—	—
Outlays,	—	—	—	2,620.00
Permanent debt from sinking funds,	—	—	—	—
Bonds refunded, current year,	—	200.00	—	—
Temporary loans,	700.00	—	262.17	—
Transfers (except to sinking funds) and refunds,	96.08	—	2,773.62	—
Agency, trust, and investment,	446.18	440.70	1,238.64	1,588.21
Total payments,	\$5,437.07	\$4,045.54	\$10,322.73	\$6,115.29
<i>Balance on hand, including funds,</i>	343.42	834.12	1,105.18	1,406.89
GRAND TOTAL,	\$5,780.49	\$4,879.66	\$11,427.91	\$7,522.18

TABLE I. — *Summary of Financial Transactions.* Towns
GROUP 48.

RECEIPTS.	Holland POPULATION 145	Mount Washington POPULATION 110	New Ashford POPULATION 92
REVENUE.	\$2,970.09	\$3,148.03	\$2,172.44
General,	2,714.38	3,072.57	1,720.39
<i>Taxes,</i>	<i>1,291.71</i>	<i>1,746.69</i>	<i>1,052.25</i>
Property and poll,	1,289.56	1,647.55	1,052.25
Corporation, bank, etc.,	2.15	99.14	—
<i>Licenses and permits,</i>	<i>225.00</i>	—	—
<i>Fines and forfeits,</i>	<i>59.06</i>	—	—
<i>Grants and gifts,</i>	<i>1,138.61</i>	<i>1,325.88</i>	<i>668.14</i>
For expenses,	1,138.61	1,305.88	668.14
For outlays,	—	20.00	—
<i>All other,</i>	—	—	—
Commercial,	255.71	75.46	452.05
<i>Special assessments,</i>	—	—	—
To meet expenses,	—	—	—
To meet outlays,	—	—	—
<i>Privileges,</i>	—	—	—
<i>Departmental,</i>	<i>210.00</i>	—	<i>449.00</i>
General government,	6.00	—	—
Protection of persons and property,	—	—	—
Health and sanitation,	—	—	—
Highways,	—	—	—
Charities,	19.00	—	—
Soldiers' benefits,	168.00	—	335.00
Education,	3.00	—	114.00
Libraries,	—	—	—
Recreation,	—	—	—
Unclassified,	14.00	—	—
<i>Public service enterprises,</i>	—	—	—
Electric light,	—	—	—
Water,	—	—	—
All other,	—	—	—
<i>Cemeteries,</i>	—	—	—
<i>Interest,</i>	<i>45.71</i>	<i>75.46</i>	<i>3.05</i>
On sinking funds,	—	—	—
On trust and investment funds,	45.71	75.46	—
All other,	—	—	3.05
NON-REVENUE.	\$343.29	\$223.09	\$1,814.58
Offsets to outlays,	—	—	1,385.04
<i>Departmental,</i>	—	—	<i>1,385.04</i>
<i>Public service enterprises,</i>	—	—	—
<i>Cemeteries,</i>	—	—	—
Municipal indebtedness,	—	—	300.00
<i>Loans, general purposes,</i>	—	—	—
<i>Loans, public service enterprises,</i>	—	—	—
<i>Loans, cemeteries,</i>	—	—	—
<i>Bonds refunded, current year,</i>	—	—	—
<i>Temporary loans (including tax loans),</i>	—	—	<i>300.00</i>
<i>Unpaid warrants or orders, current year,</i>	—	—	—
<i>Premiums,</i>	—	—	—
Transfers,	—	—	—
<i>From sinking funds,</i>	—	—	—
<i>All other,</i>	—	—	—
Refunds,	3.87	—	18.00
Agency, trust, and investment,	339.42	223.09	111.54
<i>Taxes and licenses for State,</i>	<i>240.00</i>	<i>110.00</i>	<i>55.00</i>
<i>Taxes for county,</i>	<i>99.42</i>	<i>113.09</i>	<i>56.54</i>
<i>Reimbursements for grade crossings,</i>	—	—	—
<i>Sinking and other permanent funds,</i>	—	—	—
<i>All other,</i>	—	—	—
RECAPITULATION.			
Revenue and offsets to outlays,	\$2,970.09	\$3,148.03	\$3,557.48
Premiums,	—	—	—
Municipal indebtedness,	—	—	300.00
Transfers and refunds,	3.87	—	18.00
Agency, trust, and investment,	339.42	223.09	111.54
Total receipts,	\$3,313.38	\$3,371.12	\$3,987.02
<i>Balance on hand, including funds,</i>	<i>2,057.36</i>	<i>1,826.38</i>	<i>1,044.35</i>
GRAND TOTAL,	\$5,370.74	\$5,197.50	\$5,031.37

Graded According to Population of 1910 — Continued.

GROUP 48.

PAYMENTS.	Holland POPULATION 145	Mount Washington POPULATION 110	New Ashford POPULATION 92
Maintenance,	\$2,281.81	\$2,454.35	\$1,966.44
<i>Departmental,</i>	<i>2,267.81</i>	<i>2,439.75</i>	<i>1,963.44</i>
General government,	283.25	148.27	228.75
Protection of persons and property,	66.64	8.25	24.50
Health and sanitation,	48.75	11.00	21.00
Highways,	403.99	682.81	459.53
Charities,	88.10	150.00	8.00
Soldiers' benefits,	168.00	—	326.00
Education,	1,111.39	1,339.14	825.85
Libraries,	57.15	36.28	40.56
Recreation,	5.00	—	10.00
Unclassified,	35.54	64.00	19.25
<i>Public service enterprises,</i>	<i>2.00</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—
Water,	—	—	—
All other,	2.00	—	—
<i>Cemeteries,</i>	<i>12.00</i>	<i>14.60</i>	<i>3.00</i>
<i>Administration of invested funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Interest,	—	—	60.68
<i>Loans, general purposes,</i>	<i>—</i>	<i>—</i>	<i>60.68</i>
<i>Loans, public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Loans, cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Outlays,	—	—	1,458.44
<i>Departmental,</i>	<i>—</i>	<i>—</i>	<i>1,458.44</i>
General government,	—	—	—
Protection of persons and property,	—	—	73.40
Health and sanitation,	—	—	—
Highways,	—	—	1,385.04
Charities,	—	—	—
Education,	—	—	—
Libraries,	—	—	—
Recreation,	—	—	—
Unclassified,	—	—	—
<i>Public service enterprises,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Electric light,	—	—	—
Water,	—	—	—
All other,	—	—	—
<i>Cemeteries,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Municipal indebtedness,	—	41.75	300.00
<i>From sinking funds,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>From revenue and other sources,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Bonds refunded, current year,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Temporary loans (including tax loans),</i>	<i>—</i>	<i>—</i>	<i>300.00</i>
<i>Warrants or orders, previous years,</i>	<i>—</i>	<i>41.75</i>	<i>—</i>
Transfers,	—	—	—
<i>To sinking funds from revenue,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>To sinking funds from premiums,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>
Refunds,	3.87	—	18.00
Agency, trust, and investment,	385.13	223.09	111.54
<i>Taxes and licenses for State,</i>	<i>240.00</i>	<i>110.00</i>	<i>55.00</i>
<i>Taxes for county,</i>	<i>99.42</i>	<i>113.09</i>	<i>55.54</i>
<i>Expenditures for grade crossings,</i>	<i>—</i>	<i>—</i>	<i>—</i>
<i>Sinking and other permanent funds,</i>	<i>45.71</i>	<i>—</i>	<i>—</i>
<i>All other,</i>	<i>—</i>	<i>—</i>	<i>—</i>
RECAPITULATION.			
Maintenance and interest,	\$2,281.81	\$2,454.35	\$2,027.12
Permanent debt (except from sinking funds),	—	—	—
Sinking fund requirements from revenue,	—	—	—
Premiums paid to sinking funds,	—	—	—
Outlays,	—	—	1,458.44
Permanent debt from sinking funds,	—	—	—
Bonds refunded, current year,	—	—	—
Temporary loans,	—	41.75	300.00
Transfers (except to sinking funds) and refunds,	3.87	—	18.00
Agency, trust, and investment,	385.13	223.09	111.54
Total payments,	\$2,670.81	\$2,719.19	\$3,915.10
Balance on hand, including funds,	2,699.93	2,478.31	1,116.27
GRAND TOTAL,	\$5,370.74	\$5,197.50	\$5,031.37

TABLE I. — *Summary of Financial Transactions. Towns*
AGGREGATES FOR 191 TOWNS.

RECEIPTS.		POPULATION 311,306
REVENUE.		\$5,724,608.30
General,		4,835,461.67
<i>Taxes,</i>		<i>4,327,675.59</i>
Property and poll,		3,779,838.77
Corporation, bank, etc.,		547,836.82
<i>Licenses and permits,</i>		<i>64,053.90</i>
<i>Fines and forfeits,</i>		<i>15,154.28</i>
<i>Grants and gifts,</i>		<i>428,264.09</i>
For expenses,		361,451.98
For outlays,		66,812.11
<i>All other,</i>		<i>313.81</i>
Commercial,		889,146.63
<i>Special assessments,</i>		<i>31,123.19</i>
To meet expenses,		22,682.47
To meet outlays,		8,440.72
<i>Privileges,</i>		<i>82,258.66</i>
<i>Departmental,</i>		<i>405,433.62</i>
General government,		23,659.48
Protection of persons and property,		66,645.25
Health and sanitation,		1,776.10
Highways,		15,348.18
Charities,		107,432.25
Soldiers' benefits,		144,713.43
Education,		37,241.45
Libraries,		2,791.35
Recreation,		1,069.37
Unclassified,		4,756.76
<i>Public service enterprises,</i>		<i>238,628.25</i>
Electric light,		67,683.34
Water,		167,493.17
All other,		3,451.74
<i>Cemeteries,</i>		<i>13,115.54</i>
<i>Interest,</i>		<i>113,587.37</i>
On sinking funds,		15,232.49
On trust and investment funds,		66,706.37
All other,		36,648.51
NON-REVENUE.		\$4,041,264.39
Offsets to outlays,		82,841.91
<i>Departmental,</i>		<i>75,420.14</i>
<i>Public service enterprises,</i>		<i>7,413.77</i>
<i>Cemeteries,</i>		<i>8.00</i>
Municipal indebtedness,		2,263,176.09
<i>Loans, general purposes,</i>		<i>253,615.60</i>
<i>Loans, public service enterprises,</i>		<i>123,425.00</i>
<i>Loans, cemeteries,</i>		<i>-</i>
<i>Bonds refunded, current year,</i>		<i>75,272.85</i>
<i>Temporary loans (including tax loans),</i>		<i>11,799,738.79</i>
<i>Unpaid warrants or orders, current year,</i>		<i>7,401.04</i>
<i>Premiums,</i>		<i>3,722.81</i>
Transfers,		567,176.27
<i>From sinking funds,</i>		<i>28,801.21</i>
<i>All other,</i>		<i>538,375.06</i>
Refunds,		49,628.22
Agency, trust, and investment,		1,078,441.90
<i>Taxes and licenses for State,</i>		<i>457,044.34</i>
<i>Taxes for county,</i>		<i>341,123.56</i>
<i>Reimbursements for grade crossings,</i>		<i>35,317.99</i>
<i>Sinking and other permanent funds,</i>		<i>234,694.57</i>
<i>All other,</i>		<i>10,361.44</i>
RECAPITULATION.		
Revenue and offsets to outlays,		\$5,807,450.21
Premiums,		3,722.81
Municipal indebtedness,		2,259,453.28
Transfers and refunds,		616,804.49
Agency, trust, and investment,		1,078,441.90
Total receipts,		\$9,765,872.69
<i>Balance on hand, including funds,</i>		<i>935,171.65</i>
GRAND TOTAL,		\$10,701,044.34

¹ Includes \$1,075.64 of guarantee deposit used.

Graded According to Population of 1910 — Concluded.

AGGREGATES FOR 191 TOWNS.

PAYMENTS.		POPULATION 311,306
Maintenance,		\$4,462,400.58
<i>Departmental,</i>		<i>4,271,272.48</i>
General government,		398,219.12
Protection of persons and property,		435,133.73
Health and sanitation,		85,614.40
Highways,		872,126.77
Charities,		364,142.06
Soldiers' benefits,		168,663.40
Education,		1,736,796.79
Libraries,		106,189.73
Recreation,		36,945.94
Unclassified,		67,440.54
<i>Public service enterprises,</i>		<i>142,841.97</i>
Electric light,		74,588.31
Water,		65,996.31
All other,		2,257.35
<i>Cemeteries,</i>		<i>45,781.50</i>
<i>Administration of invested funds,</i>		<i>2,504.63</i>
Interest,		231,587.73
<i>Loans, general purposes,</i>		<i>161,724.09</i>
<i>Loans, public service enterprises,</i>		<i>69,515.33</i>
<i>Loans, cemeteries,</i>		<i>348.31</i>
Outlays,		1,016,813.76
<i>Departmental,</i>		<i>860,697.88</i>
General government,		43,352.06
Protection of persons and property,		54,567.70
Health and sanitation,		26,510.01
Highways,		501,183.84
Charities,		5,910.26
Education,		205,032.20
Libraries,		3,427.60
Recreation,		17,519.80
Unclassified,		3,194.41
<i>Public service enterprises,</i>		<i>148,853.74</i>
Electric light,		40,873.91
Water,		104,619.14
All other,		3,365.69
<i>Cemeteries,</i>		<i>7,257.14</i>
Municipal indebtedness,		2,284,988.45
<i>From sinking funds,</i>		<i>28,801.21</i>
<i>From revenue and other sources,</i>		<i>1,378,406.04</i>
<i>Bonds refunded, current year,</i>		<i>75,272.85</i>
<i>Temporary loans (including tax loans),</i>		<i>1,789,161.15</i>
<i>Warrants or orders, previous years,</i>		<i>13,347.20</i>
Transfers,		567,676.27
<i>To sinking funds from revenue,</i>		<i>37,462.01</i>
<i>To sinking funds from premiums,</i>		<i>141.46</i>
<i>All other,</i>		<i>530,072.80</i>
Refunds,		49,628.22
Agency, trust, and investment,		1,006,842.27
<i>Taxes and licenses for State,</i>		<i>457,044.59</i>
<i>Taxes for county,</i>		<i>341,123.56</i>
<i>Expenditures for grade crossings,</i>		<i>650.83</i>
<i>Sinking and other permanent funds,</i>		<i>197,661.85</i>
<i>All other,</i>		<i>10,361.44</i>
RECAPITULATION.		
Maintenance and interest,		\$4,693,988.31
Permanent debt (except from sinking funds),		1,378,406.04
Sinking fund requirements from revenue,		37,462.01
Premiums paid to sinking funds,		141.46
Outlays,		1,016,813.76
Permanent debt from sinking funds,		28,801.21
Bonds refunded, current year,		75,272.85
Temporary loans,		1,802,508.35
Transfers (except to sinking funds) and refunds,		579,701.02
Agency, trust, and investment,		1,006,842.27
Total payments,		\$9,619,937.28
Balance on hand, including funds,		1,081,107.06
GRAND TOTAL,		\$10,701,044.34

¹ Includes \$3,900 of debt paid from investment fund.

DIVISION B.

INDEBTEDNESS.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1910.*

TOWNS. (Population under 5,000)		TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Tax) ¹	Warrants or Orders
Hingham, . . . . .	. . . . .	\$29,872.20	\$16,872.20	—	\$13,000.00	—	—	—
Ludlow, . . . . .	. . . . .	92,500.00	56,000.00	—	—	—	\$36,500.00	—
Lexington, . . . . .	. . . . .	270,186.65	57,686.65	—	197,500.00	—	15,000.00	—
South Hadley, . . . . .	. . . . .	49,200.00	44,000.00	\$200.00	—	—	5,000.00	—
Walpole, . . . . .	. . . . .	135,540.00	46,640.00	—	88,900.00	—	—	—
Monson, . . . . .	. . . . .	43,000.00	8,000.00	—	35,000.00	—	—	—
Millbury, . . . . .	. . . . .	22,185.00	11,950.00	10,235.00	—	—	—	—
Barnstable, . . . . .	. . . . .	107,736.37	103,933.00	3,753.37	—	—	—	—
Dartmouth, . . . . .	. . . . .	63,000.00	63,000.00	—	—	—	—	—
Randolph, . . . . .	. . . . .	216,200.00	63,100.00	—	123,100.00	—	30,000.00	—
Dudley, . . . . .	. . . . .	100,000.00	—	—	100,000.00	—	—	—
Lee, . . . . .	. . . . .	31,000.00	31,000.00	—	—	—	—	—
Wareham, . . . . .	. . . . .	38,685.22	33,685.22	—	—	—	—	—
Roxborough, . . . . .	. . . . .	14,075.64	5,000.00	—	—	—	29,075.64	—
Templeton, . . . . .	. . . . .	36,751.20	17,401.20	—	19,350.00	—	—	—
Tewksbury, . . . . .	. . . . .	8,200.00	8,200.00	—	—	—	—	—
Williamstown, . . . . .	. . . . .	34,012.52	33,700.00	—	—	\$309.97	—	\$2.55
Dalton, . . . . .	. . . . .	—	—	—	—	—	—	—
Agawam, . . . . .	. . . . .	48,000.00	34,000.00	—	14,000.00	—	—	—
Medfield, . . . . .	. . . . .	16,140.00	7,100.00	9,040.00	—	—	—	—
Draut, . . . . .	. . . . .	48,000.00	31,000.00	—	—	—	—	—
East Bridgewater, . . . . .	. . . . .	37,900.00	20,900.00	—	7,000.00	—	17,000.00	—
Oxford, . . . . .	. . . . .	45,595.00	43,595.00	—	—	—	10,000.00	—
Falmouth, . . . . .	. . . . .	217,735.00	31,000.00	735.00	186,000.00	—	2,000.00	—
North Brookfield, . . . . .	. . . . .	73,000.00	7,000.00	—	58,000.00	—	8,000.00	—
Lenox, . . . . .	. . . . .	130,900.00	130,900.00	—	—	—	13,000.00	—
Nantucket, . . . . .	. . . . .	40,138.39	27,138.39	—	—	—	—	—
Westport, . . . . .	. . . . .	29,900.00	29,900.00	—	—	—	—	—
Westford, . . . . .	. . . . .	24,100.00	24,100.00	—	—	—	—	—
Somerset, . . . . .	. . . . .	14,000.00	10,000.00	—	—	—	4,000.00	—
Ayer, . . . . .	. . . . .	80,150.00	23,100.00	—	53,000.00	—	4,050.00	—
Billerica, . . . . .	. . . . .	169,660.00	79,660.00	—	90,000.00	—	—	—
Holliston, . . . . .	. . . . .	34,000.00	8,000.00	—	—	—	26,000.00	—
Cohasset, . . . . .	. . . . .	81,679.84	42,679.84	—	—	—	39,000.00	—
Norton, . . . . .	. . . . .	27,850.00	27,850.00	—	—	—	—	—
Bourne, . . . . .	. . . . .	66,244.00	52,200.00	4,044.00	—	—	10,000.00	—

Lancaster,	34,000.00	24,000.00	-	10,000.00	-	-
Auburn,	16,750.00	16,750.00	-	-	-	-
Seakonk,	7,000.00	-	1,308.34	-	7,000.00	-
Wilbraham,	1,308.34	-	-	-	-	-
Hanover,	38,035.00	14,000.00	4,035.00	-	20,000.00	-
Groveland,	34,633.33	8,200.00	-	13,500.00	10,000.00	433.33
Dighton,	13,021.15	3,000.00	-	-	-	-
Deerfield,	3,000.00	-	-	-	-	-
Wayland,	95,100.00	70,700.00	2,400.00	12,000.00	10,000.00	-
Brookfield,	54,401.75	22,000.00	5,779.00	25,900.00	6,500.00	1.75
Hopedale,	5,779.00	-	-	-	-	-
Holden,	63,400.00	9,800.00	-	53,600.00	-	-
Shirley,	10,500.00	10,500.00	-	52,500.00	3,000.00	-
Williamsburg,	56,600.00	600.00	500.00	-	10,000.00	-
Harwich,	16,450.00	5,900.00	550.00	22,370.00	-	-
Ashburnham,	32,370.00	10,000.00	-	-	-	-
Weston,	-	-	-	100,202.00	51,180.00	-
Hull,	281,803.88	129,421.88	-	-	6,000.00	-
Upton,	14,200.00	14,200.00	-	-	8,500.00	-
Belchertown,	6,000.00	-	-	-	8,000.00	-
Charlton,	9,000.00	500.00	-	-	-	-
Rehoboth,	8,000.00	-	-	-	-	-
Hadley,	42,400.00	42,000.00	400.00	50,000.00	-	-
Hatfield,	50,000.00	-	-	-	-	-
Swansea,	15,500.00	15,500.00	-	-	6,000.00	-
Sturbridge,	9,000.00	3,000.00	-	21,800.00	3,000.00	-
Shrewsbury,	27,800.00	-	-	-	-	-
Stockbridge,	2,000.00	2,000.00	-	-	-	-
Dennis,	15,220.23	14,846.12	-	-	8,000.00	374.11
Hanson,	22,402.96	12,700.00	1,500.00	-	202.96	-
Sheffield,	1,000.00	1,000.00	-	-	-	-
Hamilton,	22,780.00	17,780.00	-	-	5,000.00	-
Southborough,	4,350.00	1,500.00	2,850.00	-	-	-
Rutland,	49,000.00	25,000.00	-	19,000.00	5,000.00	-
Wrentham,	77,240.96	12,240.96	-	65,000.00	-	-
Colrain,	4,700.00	2,700.00	-	-	2,000.00	-
Marshfield,	20,000.00	20,000.00	-	-	-	-
Raynham,	-	-	-	-	-	-
Northborough,	500.00	-	-	500.00	-	-
Bellingham,	19,542.50	16,000.00	1,542.50	-	2,000.00	-
Acushnet,	1,000.00	1,000.00	-	-	-	-
Duxbury,	26,000.00	24,000.00	-	-	2,000.00	-
Ashland,	56,600.00	2,000.00	2,600.00	50,000.00	2,000.00	-
Carver,	9,950.87	4,500.00	2,387.96	-	3,000.00	62.91

² Includes \$1,075.64 of guarantee deposit used.

¹ Amounts in this column are for tax loans, excepting in the towns of Foxborough, Tisbury, and Blandford.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1910 — Continued.*

TOWNS. (Population under 5,000)		Totals	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Tax) ¹	Warrants or Orders
Salisbury,	.	\$12,750.00	\$5,550.00	—	—	—	\$7,200.00	—
Buckland,	.	22,500.00	22,500.00	—	—	—	—	—
East Longmeadow,	.	18,000.00	18,000.00	—	—	—	2,000.00	—
Cheshire,	.	13,311.47	11,240.00	\$2,071.47	—	—	—	—
Shelburne,	.	20,700.00	20,700.00	—	—	—	—	—
Newbury,	.	30,375.00	30,375.00	—	—	—	—	—
West Newbury,	.	29,000.00	21,500.00	—	—	—	7,500.00	—
Freetown,	.	7,302.76	7,302.76	—	—	—	—	—
Sherborn,	.	31,573.75	18,575.00	6,748.75	—	—	6,250.00	—
Yarmouth,	.	24,745.68	23,546.12	—	—	—	—	\$1,199.56
Norwell,	.	10,333.25	3,800.00	—	—	—	6,500.00	33.25
Mills,	.	50,636.25	4,986.25	—	\$45,650.00	—	—	—
Lunenburg,	.	4,500.00	2,000.00	—	—	—	—	—
Plainville,	.	45,727.30	10,727.30	2,500.00	35,000.00	—	3,500.00	—
Chester,	.	28,000.00	24,500.00	—	—	—	4,000.00	—
Pembroke,	.	4,000.00	—	—	—	—	—	—
West Brookfield,	.	10,730.00	6,110.00	—	—	\$1,620.00	3,000.00	—
West Boylston,	.	16,700.00	16,700.00	2,700.00	14,000.00	—	—	—
Westwood,	.	33,814.00	33,814.00	—	—	—	—	—
Bedford,	.	72,850.00	3,000.00	9,850.00	60,000.00	—	—	—
Conway,	.	7,400.00	7,400.00	—	—	—	—	—
Littleton,	.	13,158.00	2,500.00	10,658.00	—	—	—	—
Tisbury,	.	97,096.66	—	—	87,000.00	—	—	596.66
Edgartown,	.	5,535.98	5,100.00	—	—	—	—	435.98
Nahant,	.	1,000.00	1,000.00	—	—	—	—	—
Topsfield,	.	7,062.48	—	7,062.48	—	—	—	—
Erving,	.	15,000.00	15,000.00	—	—	—	—	—
Lakeville,	.	8,000.00	8,000.00	—	—	—	—	—
Middleton,	.	8,010.00	5,000.00	—	—	—	3,010.00	—
New Marlborough,	.	7,600.00	7,600.00	—	—	—	—	—
Sudbury,	.	26,453.00	26,453.00	—	—	—	—	—
Hinsdale,	.	1,200.00	1,200.00	—	—	—	—	—
Stow,	.	16,000.00	16,000.00	—	—	—	—	—
Rochester,	.	19,068.98	19,000.00	—	—	—	—	68.98
Oak Bluffs,	.	13,100.00	12,100.00	500.00	—	—	500.00	—
Orleans,	.							

[illegible]

² In anticipation of bond issue.

³ In anticipation of receipt from State and County on account of highway construction.

† Amounts in this column are for tax loans, excepting in the towns of Foxborough, Tisbury, and Blandford.

TABLE II. — *Outstanding Indebtedness Classified by Character of Obligation — 1910 — Concluded.*

TOWNS. (Population under 5,000)		TOTALS	Loans for General Purposes	Trust Funds Used	Loans for Public Service Enterprises	Loans for Cemetery Purposes	Temporary Loans (Tax) ¹	Warrants or Orders
Pelham, . . . . .	.	\$1,000.00	—	—	—	—	—	—
Hancock, . . . . .	.	200.00	—	\$200.00	—	—	—	—
New Brantree, . . . . .	.	1,975.00	500.00	475.00	—	—	\$1,000.00	\$189.13
Rowe, . . . . .	.	2,189.13	1,800.00	200.00	—	—	—	—
Greenwich, . . . . .	.	3,000.00	1,000.00	500.00	—	—	1,500.00	—
West Tisbury, . . . . .	.	—	—	—	—	—	—	—
Phillipston, . . . . .	.	2,180.00	1,750.00	430.00	—	—	—	—
Hawley, . . . . .	.	2,565.00	1,500.00	—	—	—	—	1,065.00
Westhampton, . . . . .	.	—	—	—	—	—	—	—
Dunstable, . . . . .	.	2,258.70	2,255.00	—	—	—	—	3.70
Plainfield, . . . . .	.	1,700.00	1,700.00	—	—	—	—	—
Windsor, . . . . .	.	—	—	—	—	—	—	—
Florida, . . . . .	.	1,800.00	1,800.00	—	—	—	—	—
Monterey, . . . . .	.	1,325.00	1,325.00	—	—	—	—	—
Tyringham, . . . . .	.	4,400.00	3,000.00	—	—	—	1,400.00	76.85
Leyden, . . . . .	.	1,576.85	1,500.00	—	—	—	—	273.34
Heath, . . . . .	.	273.34	—	—	—	—	—	5.83
Wales, . . . . .	.	1,905.83	1,900.00	—	—	—	—	—
Chilmark, . . . . .	.	—	—	—	—	—	—	—
Washington, . . . . .	.	—	—	—	—	—	—	—
Alford, . . . . .	.	6,759.63	2,900.00	—	—	—	3,600.00	259.63
Nashpee, . . . . .	.	—	—	—	—	—	—	—
Shutesbury, . . . . .	.	—	—	—	—	—	—	—
Monroe, . . . . .	.	—	—	—	—	—	—	—
Peru, . . . . .	.	800.00	800.00	—	—	—	—	—
Montgomery, . . . . .	.	1,300.00	1,300.00	—	—	—	—	—
Tolland, . . . . .	.	—	—	—	—	—	—	—
Gosnold, . . . . .	.	6,975.00	4,500.00	—	\$2,475.00	—	—	—
Holland, . . . . .	.	—	—	—	—	—	—	—
Mount Washington, . . . . .	.	—	—	—	—	—	—	—
New Ashford, . . . . .	.	1,050.00	1,050.00	—	—	—	—	—
191 Towns, . . . . .	.	\$4,756,910.87	\$2,380,195.63	\$108,476.59	\$1,728,347.00	\$5,439.97	\$525,833.64	\$8,621.98

¹ Amounts in this column are for tax loans, excepting in the towns of Foxborough, Tisbury, and Blandford.

TABLE III. — *Relation of Indebtedness to Valuation — 1910.*

NOTE. The valuation given in this table is the assessor's valuation of real and personal property, as of May 1, 1910, exclusive of the non-resident bank stock. This valuation is returned annually to the Tax Commissioner, and the figures are taken from his report for 1910 (pages 550-558). The report to the Tax Commissioner does not include supplementary assessments, and this accounts for the difference between the valuation given in town reports and that reported to the Tax Commissioner.

The total debt shown in the table is the funded or fixed debt. This amount differs from the total debt shown in Table II, which includes *funded or fixed* debt and also temporary debt. If the amount of tax loans, other temporary loans such as are found in Foxborough and Blandford, and warrants or orders is deducted from the total debt shown in Table II, the result will give the funded or fixed debt shown in Table III.

There are 34 towns which showed no funded or fixed debt.

Towns. (Population under 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1910	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
1 Tisbury,	1,196	6.11	\$1,578,386	\$96,500.00	-	\$96,500.00
2 Wrentham,	1,743	6.03	1,280,907	77,240.96	-	77,240.96
3 Rutland,	1,743	5.63	781,217	44,000.00	-	44,000.00
4 Plainville,	1,355	5.56	821,947	45,727.30	-	45,727.30
5 Bedford,	1,231	5.34	1,363,230	72,550.00	-	72,550.00
6 Dudley,	4,267	5.31	1,881,930	100,000.00	-	100,000.00
7 Randolph,	4,301	5.25	2,307,400	186,200.00	\$65,169.45	121,030.55
8 Williamsburg,	2,132	4.61	994,319	53,600.00	7,746.73	45,853.27
9 Billerica,	2,789	4.60	2,510,565	169,660.00	54,236.74	115,423.26
10 Ashland,	1,632	4.36	1,251,434	54,600.00	-	54,600.00
11 North Brookfield,	3,075	3.93	1,652,393	65,000.00	-	65,000.00
12 Holden,	2,147	3.85	1,645,039	63,400.00	-	63,400.00
13 Brookfield,	2,204	3.71	1,291,803	47,900.00	-	47,900.00
14 Millis,	1,399	3.34	1,102,381	50,636.25	13,827.59	36,808.66
15 Lexington,	4,918	3.26	7,826,980	255,186.65	-	255,186.65
16 Chester,	1,377	3.24	755,559	24,500.00	-	24,500.00
17 Ashburnham,	2,107	3.15	1,026,869	32,370.00	-	32,370.00
18 Hadley,	1,999	2.90	1,459,807	42,400.00	-	42,400.00
19 Ayer,	2,797	2.81	2,178,250	76,100.00	14,868.04	61,231.96
20 Buckland,	1,573	2.57	723,540	22,500.00	3,897.71	18,602.29
21 Walpole,	4,892	2.51	5,402,570	135,540.00	-	135,540.00
22 Falmouth,	3,144	2.42	8,751,671	217,735.00	5,562.72	212,172.28
23 Newbury,	1,432	2.40	1,263,620	30,375.00	-	30,375.00
24 Monson,	4,758	2.28	1,888,815	43,000.00	-	43,000.00
25 Templeton,	3,756	2.27	1,622,167	36,751.20	-	36,751.20
26 Hatfield,	1,986	2.22	1,527,903	50,000.00	16,009.61	33,990.39
27 Oxford,	3,361	2.22	1,966,325	43,595.00	-	43,595.00
28 Southampton,	870	2.18	491,737	10,720.00	-	10,720.00
29 East Longmeadow,	1,553	2.18	735,020	16,000.00	-	16,000.00
30 Norton,	2,544	2.14	1,303,500	27,850.00	-	27,850.00
31 West Boylston,	1,270	2.02	827,040	16,700.00	-	16,700.00
32 Sudbury,	1,120	2.01	1,317,440	26,453.00	-	26,453.00
33 West Newbury,	1,473	2.00	1,074,178	21,500.00	-	21,500.00
34 New Ashford,	92	2.00	52,575	1,050.00	-	1,050.00
35 Groveland,	2,253	1.97	1,163,476	24,200.00	1,299.01	22,900.99
36 Lenox,	3,060	1.95	6,726,052	130,900.00	-	130,900.00
37 Bellingham,	1,696	1.93	906,645	17,542.50	-	17,542.50
38 Wellfleet,	1,022	1.80	1,081,720	30,137.22	9,532.95	20,604.27
39 Orleans,	1,077	1.84	683,995	12,600.00	-	12,600.00
40 Lanesborough,	947	1.84	546,184	10,046.19	-	10,046.19
41 Wayland,	2,206	1.83	2,840,162	85,100.00	33,174.29	51,925.71
42 Sherborn,	1,428	1.82	1,391,343	25,323.75	-	25,323.75
43 Barnstable,	4,676	1.75	6,140,270	107,736.37	-	107,736.37
44 Cheshire,	1,508	1.65	804,902	13,311.47	-	13,311.47
45 Westport,	2,928	1.64	1,820,050	29,900.00	-	29,900.00
46 Halifax,	550	1.64	617,373	10,100.00	-	10,100.00
47 Stow,	1,115	1.56	1,024,669	16,000.00	-	16,000.00
48 Brewster,	631	1.42	681,560	9,700.00	-	9,700.00
49 Shrewsbury,	1,946	1.42	1,744,303	24,500.00	-	24,500.00
50 Whately,	846	1.41	459,445	6,500.00	-	6,500.00
51 Ludlow,	4,948	1.40	3,989,672	56,000.00	-	56,000.00
52 Lee,	4,106	1.40	2,209,633	31,000.00	-	31,000.00
53 Agawam,	3,501	1.38	1,968,680	48,000.00	20,761.33	27,238.62
54 Dartmouth,	4,378	1.38	4,553,725	63,000.00	-	63,000.00
55 Carlisle,	551	1.34	477,197	6,500.00	102.67	6,397.33
56 East Bridgewater,	3,363	1.34	2,087,387	27,900.00	-	27,900.00
57 Erving,	1,148	1.31	918,172	15,000.00	2,950.90	12,049.10
58 Mashpee,	270	1.28	226,280	2,900.00	-	2,900.00
59 Auburn,	2,420	1.28	1,308,000	16,750.00	-	16,750.00
60 Upton,	2,071	1.26	1,125,681	14,200.00	-	14,200.00
61 Dracut,	3,461	1.25	2,471,131	31,000.00	-	31,000.00
62 Westford,	2,851	1.25	1,932,232	24,100.00	-	24,100.00
63 Hull,	2,103	1.19	7,018,860	230,623.88	146,919.61	83,704.27
64 Hanover,	2,326	1.19	1,514,440	18,035.00	-	18,035.00
65 Gill,	942	1.18	475,357	5,600.86	-	5,600.86
66 Littleton,	1,229	1.16	1,136,923	13,158.00	-	13,158.00
67 Bourne,	2,474	1.15	4,890,375	56,244.00	-	56,244.00
68 Westwood,	1,266	1.15	2,950,355	33,814.00	-	33,814.00
69 Dennis,	1,919	1.14	1,306,805	14,846.12	-	14,846.12
70 Hanson,	1,854	1.13	1,255,095	14,200.00	-	14,200.00
71 Dighton,	2,235	1.13	1,155,196	13,021.15	-	13,021.15
72 Yarmouth,	1,420	1.06	2,215,025	23,546.12	-	23,546.12
73 Duxbury,	1,688	1.04	2,238,394	24,000.00	-	24,000.00

TABLE III. — *Relation of Indebtedness to Valuation — 1910 — Concluded.*

Towns. (Population under 5,000)	Popu- lation of 1910	Percent- age of Net Debt of Valua- tion	Valuation of 1910	Total Funded or Fixed Debt	Sinking Funds	Net Funded or Fixed Debt
74 Oak Bluffs,	1,084	1.03	\$1,845,825	\$19,000.00	-	\$19,000.00
75 Conway,	1,230	1.03	719,625	7,400.00	-	7,400.00
76 Rowe,	456	1.03	194,599	2,000.00	-	2,000.00
77 Marshfield,	1,738	1.02	1,957,325	20,000.00	-	20,000.00
78 Medfield,	3,466	1.01	1,598,192	16,140.00	-	16,140.00
79 Ashby,	885	1.00	528,557	5,290.00	-	5,290.00
80 Royalston,	792	1.00	602,051	6,000.00	-	6,000.00
81 New Marlborough,	1,124	0.99	765,010	7,600.00	-	7,600.00
82 Gosnold,	152	0.98	709,115	6,975.00	-	6,975.00
83 Lakeville,	1,141	0.97	820,925	8,000.00	-	8,000.00
84 Sandisfield,	566	0.96	362,397	3,470.22	-	3,470.22
85 South Hadley,	4,894	0.95	2,900,057	44,200.00	\$16,532.21	27,667.79
86 Williamstown,	3,708	0.95	3,592,401	34,009.97	-	34,009.97
87 Shelburne,	1,498	0.94	1,242,773	20,700.00	8,959.57	11,740.43
88 Millbury,	4,740	0.94	2,354,356	22,185.00	-	22,185.00
89 Ashfield,	959	0.93	652,944	6,100.00	-	6,100.00
90 Plainfield,	406	0.93	183,073	1,700.00	-	1,700.00
91 Blandford,	717	0.93	550,579	5,100.00	-	5,100.00
92 Florida,	395	0.92	196,206	1,800.00	-	1,800.00
93 Shirley,	2,139	0.88	1,196,126	10,500.00	-	10,500.00
94 Leyden,	363	0.87	171,802	1,500.00	-	1,500.00
95 Bernardston,	741	0.87	461,776	4,000.00	-	4,000.00
96 Montgomery,	217	0.86	151,887	1,300.00	-	1,300.00
97 West Brookfield,	1,327	0.85	910,061	7,730.00	-	7,730.00
98 Tyngham,	382	0.84	356,217	3,000.00	-	3,000.00
99 Freetown,	1,471	0.80	908,925	7,302.76	-	7,302.76
100 Sunderland,	1,047	0.80	507,773	4,075.00	-	4,075.00
101 Hawley,	424	0.80	188,419	1,500.00	-	1,500.00
102 Lancaster,	2,464	0.77	4,390,832	34,000.00	-	34,000.00
103 Nantucket,	2,962	0.77	3,528,780	27,138.39	-	27,138.39
104 Phillipston,	426	0.77	283,695	2,180.00	-	2,180.00
105 Wareham,	4,102	0.76	5,063,895	38,685.22	-	38,685.22
106 Truro,	655	0.74	379,135	2,793.00	-	2,793.00
107 Swansea,	1,078	0.72	1,587,130	15,500.00	4,100.00	11,400.00
108 Somerset,	2,793	0.69	1,449,166	10,000.00	-	10,000.00
109 Dunstable,	408	0.63	355,709	2,255.00	-	2,255.00
110 Chesterfield,	536	0.63	319,969	2,000.00	-	2,000.00
111 Princeton,	818	0.62	1,135,366	7,000.00	-	7,000.00
112 Greenwich,	452	0.61	245,003	1,500.00	-	1,500.00
113 Salisbury,	1,658	0.61	907,870	5,550.00	-	5,550.00
114 Middleton,	1,129	0.61	818,072	5,000.00	-	5,000.00
115 Plympton,	561	0.59	387,629	2,280.00	-	2,280.00
116 Tewksbury,	3,750	0.56	1,467,341	8,200.00	-	8,200.00
117 Richmond,	650	0.56	394,488	2,200.00	-	2,200.00
118 Peru,	237	0.55	145,081	800.00	-	800.00
119 Chilmark,	282	0.53	357,540	1,900.00	-	1,900.00
120 Edgartown,	1,191	0.49	1,030,720	5,100.00	-	5,100.00
121 Holliston,	2,711	0.49	1,645,179	8,000.00	-	8,000.00
122 Cohasset,	2,585	0.48	8,901,725	42,679.84	-	42,679.84
123 Harwich,	2,115	0.47	1,381,945	6,450.00	-	6,450.00
124 Topsfield,	1,174	0.44	1,589,319	7,062.48	-	7,062.48
125 Hamilton,	1,749	0.44	4,014,048	17,780.00	-	17,780.00
126 Enfield,	874	0.43	692,250	3,000.00	-	3,000.00
127 Monterey,	388	0.41	320,803	1,325.00	-	1,325.00
128 Lunenburg,	1,393	0.39	1,159,319	4,500.00	-	4,500.00
129 Colrain,	1,741	0.38	707,540	2,700.00	-	2,700.00
130 Hingham,	4,965	0.38	7,881,510	29,872.20	-	29,872.20
131 Tyngsborough,	829	0.36	579,803	2,100.00	-	2,100.00
132 Norwell,	1,410	0.36	1,059,040	3,800.00	-	3,800.00
133 Southwick,	1,020	0.35	744,680	3,341.88	726.68	2,615.20
134 Pelham,	467	0.35	286,450	1,000.00	-	1,000.00
135 Carver,	1,663	0.33	2,109,745	6,887.96	-	6,887.96
136 Sturbridge,	1,957	0.27	1,099,080	3,000.00	-	3,000.00
137 Wenham,	1,010	0.25	2,567,975	6,475.00	-	6,475.00
138 New Braintree,	464	0.24	400,689	975.00	-	975.00
139 Norfolk,	960	0.23	872,702	2,000.00	-	2,000.00
140 Southborough,	1,745	0.22	1,949,283	4,350.00	-	4,350.00
141 Hinsdale,	1,116	0.21	579,361	1,200.00	-	1,200.00
142 Foxborough,	3,863	0.21	2,414,965	5,000.00	-	5,000.00
143 Charlemont,	1,001	0.19	519,264	1,000.00	-	1,000.00
144 Deerfield,	2,209	0.16	1,883,975	3,000.00	-	3,000.00
145 Harvard,	1,034	0.15	1,363,803	2,000.00	-	2,000.00
146 Granby,	761	0.12	522,615	650.00	-	650.00
147 Wilbraham,	2,332	0.12	1,128,985	1,308.34	-	1,308.34
148 Acushnet,	1,692	0.11	919,310	1,000.00	-	1,000.00
149 New Salem,	639	0.11	357,410	376.00	-	376.00
150 Sheffield,	1,817	0.10	958,615	1,000.00	-	1,000.00
151 Boylston,	714	0.10	493,764	500.00	-	500.00
152 Hopedale,	2,188	0.10	5,927,840	5,779.00	-	5,779.00
153 Hancock,	465	0.07	305,224	200.00	-	200.00
154 Stockbridge,	1,933	0.05	4,065,945	2,000.00	-	2,000.00
155 Charlton,	2,032	0.04	1,340,151	500.00	-	500.00
156 Northborough,	1,713	0.04	1,391,342	500.00	-	500.00
157 Nahant,	1,184	0.01	8,225,248	1,000.00	-	1,000.00
Totals,	281,811	-	\$264,012,810	\$4,231,949.25	\$426,377.86	\$3,805,571.39

TABLE IV. — *Debt Transactions for 1910 Classified by Character of Obligation.*

NOTE. The amount of debt as shown in the following table does not include the sinking and loan fund payments to the State on account of grade crossings and Metropolitan assessments. These payments are shown in Table V, on page 248. For this reason the total amount of cancelled debt as here shown differs from that shown in Table I, Division A, pages 136 to 233, under the section "Municipal Indebtedness."

Towns, (Population under 5,000)	INCURRED						CANCELLED							
	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Tempo- rary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Tempo- rary Loans	Trust Funds Used	Warrants or Orders
Hingham,	\$3,000.00	-	-	\$15,000.00	-	-	-	1,800.00	1,820.00	-	\$15,000.00	-	-	-
Ludlow,	-	-	-	40,000.00	-	-	-	5,000.00	-	-	38,000.00	-	-	-
Lexington,	27,960.00	-	-	83,000.00	-	-	-	26,866.67	17,900.00	-	72,000.00	-	\$11,960.00	-
South Hadley,	-	-	-	44,000.00	-	-	-	1,100.00	-	-	39,000.00	-	-	-
Walpole,	-	\$3,000.00	-	40,000.00	-	-	-	9,000.00	4,000.00	-	50,000.00	-	-	-
Monson,	8,000.00	-	-	-	-	-	-	3,850.00	2,000.00	-	5,000.00	-	-	-
Millbury,	-	-	\$700.00	5,000.00	-	-	-	16,750.00	-	-	25,000.00	-	1,600.00	-
Barnstable,	19,000.00	-	-	25,000.00	-	-	-	-	-	-	-	-	-	-
Dartmouth,	17,500.00	-	-	20,000.00	-	-	-	9,500.00	-	-	20,000.00	-	-	-
Randolph,	-	1,600.00	-	43,000.00	-	-	-	4,130.00	-	-	46,000.00	-	-	-
Dudley,	-	-	-	3,000.00	-	-	-	2,000.00	-	\$940.00	3,000.00	-	-	-
Lee,	-	-	-	9,000.00	-	-	-	-	-	-	9,000.00	-	-	-
Wareham,	-	-	-	17,500.00	-	-	-	5,261.09	-	-	17,500.00	-	-	-
Foxborough,	-	-	-	48,000.00	-	-	-	10,000.00	-	-	50,000.00	-	-	-
Templeton,	3,000.00	-	-	12,000.00	\$21,075.64	-	-	1,900.00	2,716.67	-	12,000.00	-	-	-
Tewksbury,	-	-	-	9,000.00	-	-	-	1,100.00	-	-	9,000.00	-	-	-
Williamstown,	-	-	-	32,000.00	-	-	\$2.55	7,100.00	-	78.70	32,000.00	-	-	\$81.81
Dalton,	-	-	-	15,000.00	-	-	-	-	-	-	15,000.00	-	-	-
Agawan,	-	-	-	10,000.00	-	-	-	3,000.00	1,000.00	-	10,000.00	-	-	-
Medfield,	-	-	-	6,000.00	-	-	-	2,066.66	-	-	6,000.00	-	1,000.00	-
Dracut,	2,000.00	-	-	25,000.00	-	-	-	4,000.00	-	-	10,000.00	-	-	-
East Bridgewater,	12,000.00	7,000.00	-	32,500.00	-	-	-	3,500.00	-	-	36,500.00	-	-	.20
Oxford,	-	-	-	20,000.00	-	-	-	1,435.00	-	-	21,000.00	-	-	-
Falmouth,	-	-	-	25,000.00	-	355.00	-	8,000.00	5,000.00	-	25,000.00	-	-	-
North Brookfield,	7,000.00	-	-	16,000.00	-	-	-	-	5,000.00	-	12,000.00	-	-	-
Lenox,	14,200.00	-	-	30,000.00	-	-	-	15,000.00	-	-	30,000.00	-	-	-
Nantucket,	-	-	-	53,000.00	-	-	-	6,866.66	-	-	40,000.00	-	-	332.84
Westport,	-	-	-	10,000.00	-	-	-	5,000.00	-	-	10,000.00	-	-	-
Westford,	3,000.00	-	-	15,000.00	-	-	-	3,550.00	-	-	15,000.00	-	-	-
Somerset,	10,000.00	-	-	21,500.00	-	-	-	-	-	-	21,500.00	-	-	-
Ayer,	5,600.00	-	-	14,000.00	-	-	-	2,000.00	-	-	15,850.00	-	-	350.00
Billerica,	11,100.00	-	-	17,000.00	-	-	-	-	-	-	17,000.00	-	-	-

¹ Paid from investment fund.² Guarantees deposit used.

TABLE IV. — Debt Transactions for 1910 Classified by Character of Obligation — Continued.

Towns. (Population under 5,000)	INCURRED						CANCELLED							
	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Tempo- rary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Tempo- rary Loans	Trust Funds Used	Warrants or Orders
Holliston,	\$8,000.00	—	—	\$15,000.00	—	—	—	—	—	—	\$17,000.00	—	—	—
Conasset,	—	—	—	30,000.00	—	—	—	\$4,000.00	—	—	25,000.00	—	—	—
Norton,	350.00	—	—	11,500.00	—	—	—	3,786.00	—	—	11,500.00	—	—	—
Bourne,	—	—	—	32,000.00	—	\$200.00	—	10,100.00	—	—	34,000.00	—	—	—
Lancaster,	5,000.00	—	—	25,000.00	—	—	—	2,000.00	\$2,000.00	—	30,000.00	—	—	—
Auburn,	—	—	—	10,000.00	—	—	—	1,850.00	—	—	10,000.00	—	—	—
Seekonk,	—	—	—	9,700.00	—	—	—	—	—	—	4,700.00	—	—	—
Wilbraham,	—	—	—	4,200.00	—	—	—	—	—	—	4,200.00	—	—	—
Hanover,	13,500.00	—	—	23,000.00	—	350.00	—	13,000.00	—	—	23,000.00	—	—	—
Groveland,	—	—	—	15,000.00	—	—	\$433.33	500.00	500.00	—	19,000.00	—	—	\$275.00
Dighton,	7,021.15	—	—	19,000.00	—	—	—	1,000.00	—	—	10,000.00	—	—	—
Deerfield,	—	—	—	4,000.00	—	—	—	1,000.00	—	—	4,000.00	—	—	—
Wayland,	26,000.00	—	—	20,000.00	—	—	—	500.00	1,000.00	—	30,000.00	—	—	—
Brookfield,	—	\$3,400.00	—	16,500.00	—	—	1.75	1,000.00	2,400.00	—	16,500.00	—	—	—
Hopedale,	—	—	—	10,000.00	—	1,000.00	—	—	—	—	10,000.00	—	—	—
Holden,	10,000.00	—	—	5,000.00	—	—	—	200.00	500.00	—	5,000.00	\$30,000.00	—	—
Shirley,	—	—	—	3,000.00	—	—	—	1,000.00	—	—	3,000.00	—	—	—
Williamsburg,	600.00	2,500.00	—	17,000.00	—	—	—	1,000.00	—	—	14,000.00	—	—	—
Harwich,	—	3,500.00	—	17,500.00	—	250.00	—	3,100.00	1,000.00	—	17,500.00	—	—	585.00
Asburnham,	—	—	—	7,000.00	—	—	—	—	—	—	7,000.00	—	—	—
Weston,	—	—	—	14,000.00	—	—	—	—	—	—	14,000.00	—	—	—
Hull,	9,749.00	10,000.00	—	75,000.00	—	—	—	22,850.00	2,700.00	\$3,500.00	69,682.00	—	—	—
Upton,	—	—	—	8,000.00	—	—	—	2,200.00	—	—	8,000.00	—	—	—
Belchertown,	—	—	—	3,500.00	—	—	—	—	—	—	4,500.00	—	—	—
Charlton,	500.00	—	—	12,500.00	—	—	—	—	—	—	9,100.00	—	—	—
Rehoboth,	—	—	—	11,000.00	—	—	—	—	—	—	8,000.00	—	—	—
Hadley,	—	—	—	—	—	300.00	—	2,077.52	—	—	20,000.00	—	—	—
Hatfield,	—	—	—	17,000.00	—	—	—	—	—	—	—	—	—	—
Swansea,	4,000.00	—	—	15,000.00	—	—	—	2,000.00	—	—	15,000.00	—	—	28.67
Sturbridge,	—	—	—	9,000.00	—	—	—	500.00	—	—	7,000.00	—	—	—
Shrewsbury,	—	1,300.00	—	9,000.00	—	—	—	—	1,500.00	—	6,000.00	—	—	—
Stockbridge,	2,000.00	—	—	12,000.00	—	—	—	5,500.00	—	—	12,000.00	—	—	—
Dennis,	1,000.00	—	—	4,000.00	—	—	374.11	3,800.00	—	—	4,000.00	—	—	405.71
Hanson,	3,000.00	—	—	2,000.00	—	—	202.96	1,000.00	—	—	—	—	—	179.55
Sheffield,	—	—	—	4,000.00	—	—	—	—	—	—	4,000.00	—	—	15.13
Hamilton,	—	—	—	25,000.00	—	—	—	1,980.00	—	1,000.00	30,000.00	—	—	—

[illegible]

TABLE IV. — Debt Transactions for 1910 Classified by Character of Obligation — Concluded.

TOWNS. (Population under 5,000)	INCURRED						CANCELLED							
	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Tempo- rary Loans	Trust Funds Used	Warrants or Orders	General Loans	Public Service Enterprise Loans	Ceme- tery Loans	Tax Loans	Other Tempo- rary Loans	Trust Funds Used	Warrants or Orders
Stow,	—	—	—	\$4,000.00	—	—	—	\$2,000.00	—	—	\$4,000.00	—	—	\$40.00
Rochester,	—	—	—	15,000.00	—	—	\$68.98	6,000.00	—	—	15,000.00	—	—	—
Oak Bluffs,	\$350.00	—	—	4,500.00	—	—	—	1,700.00	—	—	4,000.00	—	—	15.08
Sunderland,	—	—	—	500.00	—	—	—	700.00	—	—	500.00	—	—	—
Harvard,	—	—	—	4,000.00	—	—	—	1,000.00	—	—	5,000.00	—	—	—
Wellesley,	—	—	—	11,500.00	—	\$900.00	—	2,500.00	—	—	11,500.00	—	—	—
Southwick,	751.21	—	—	1,000.00	—	—	—	751.21	—	—	1,000.00	—	—	—
Wenham,	—	—	—	5,000.00	—	—	—	1,000.00	—	—	5,000.00	—	—	—
Charlemont,	—	—	—	2,500.00	—	—	—	2,000.00	—	—	2,500.00	—	—	—
Berkley,	—	—	—	3,500.00	—	—	—	—	—	—	3,000.00	—	—	—
Norfolk,	1,500.00	—	—	11,000.00	—	—	—	—	—	—	7,000.00	—	—	—
Ashfield,	—	—	—	6,350.00	—	—	—	—	—	—	6,350.00	—	—	1.00
Becket,	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Lanesborough,	800.00	—	—	8,500.00	—	190.50	—	200.00	—	—	9,500.00	—	—	—
Gill,	1,700.00	—	—	3,000.00	—	—	—	750.00	—	—	2,400.00	—	—	—
Ashby,	1,190.00	—	—	2,000.00	—	—	—	1,200.00	—	—	2,000.00	—	\$1,176.60	—
Enfield,	3,000.00	—	—	3,500.00	—	—	—	500.00	—	—	6,500.00	—	—	—
Southampton,	750.00	—	—	—	—	—	—	—	—	—	—	—	—	—
Brimfield,	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Whately,	—	—	—	1,000.00	—	—	833.90	500.00	—	—	1,000.00	—	—	641.81
Tyngsborough,	—	—	—	4,000.00	—	—	—	350.00	—	—	2,000.00	—	—	—
Princeton,	—	—	—	5,000.00	—	—	—	1,000.00	—	—	5,000.00	—	—	—
Dover,	—	—	—	5,000.00	—	—	—	—	—	—	5,000.00	—	—	—
Royalston,	1,000.00	—	—	8,000.00	—	—	—	—	—	—	10,000.00	—	—	—
Bolton,	—	—	—	6,000.00	—	—	—	—	—	—	3,500.00	—	—	—
Granby,	—	—	—	3,000.00	—	—	—	500.00	—	—	3,000.00	—	—	—
Petersham,	—	—	—	4,274.00	—	—	—	—	—	—	500.00	—	—	—
Barnardston,	—	—	—	4,000.00	—	—	620.70	—	—	—	4,000.00	—	—	517.91
Blandford,	2,000.00	—	—	2,000.00	\$2,300.00	—	191.43	2,000.00	—	—	3,000.00	—	—	747.20
Boylston,	—	—	—	10,000.00	—	—	—	—	—	—	10,000.00	—	—	168.33
Truro,	—	—	—	2,000.00	—	793.00	—	500.00	—	—	2,000.00	—	4.77	—
Richmond,	—	—	—	3,000.00	—	—	1,207.72	—	—	—	1,500.00	—	—	1,282.69
Hampton,	—	—	—	800.00	—	—	—	—	—	—	—	—	—	—
New Salem,	—	—	—	6,000.00	—	—	—	2,041.00	—	—	6,000.00	—	—	—
Cummingtown,	—	—	—	1,500.00	—	—	—	—	—	—	1,500.00	—	—	—

TOWNS UNDER 5,000 POPULATION.

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[illegible]

TABLE V. — *Sinking and Loan Fund Payments to the State — 1910.*

TOWNS. (Population under 5,000)	AGGRE- GATES	Grade Crossings	METROPOLITAN			
			Totals	Sewer	Park	Water
Hingham,	\$339.65	—	\$339.65	—	\$339.65	—
Lexington,	2,771.75	—	2,771.75	\$1,066.51	—	\$1,705.24
Walpole,	2,100.00	\$2,100.00	—	—	—	—
Barnstable,	821.62	821.62	—	—	—	—
Williamstown,	2,900.00	2,900.00	—	—	—	—
Ayer,	894.94	894.94	—	—	—	—
Cohasset,	23.19	—	23.19	—	23.19	—
Holden,	3,392.68	3,392.68	—	—	—	—
Weston,	474.36	—	474.36	—	474.36	—
Hull,	297.46	—	297.46	—	297.46	—
Stockbridge,	545.33	545.33	—	—	—	—
Salisbury,	400.00	400.00	—	—	—	—
East Longmeadow,	624.00	624.00	—	—	—	—
Chester,	400.00	400.00	—	—	—	—
Westwood,	437.27	285.56	151.71	—	151.71	—
Nahant,	1,670.43	—	1,670.43	—	679.95	990.48
Dover,	77.90	—	77.90	—	77.90	—
Totals,	\$18,175.58	\$12,364.13	\$5,811.45	\$1,066.51	\$2,049.22	\$2,695.72

The following towns under 5,000 population made no sinking and loan fund payment in 1910 to the State on account of grade crossings and metropolitan sewer, park, and water systems: —

Acushnet	Eastham	Millis	Shirley
Agawam	Edgartown	Monroe	Shrewsbury
Alford	Egremont	Monson	Shutesbury
Ashburnham	Enfield	Monterey	Somerset
Ashby	Erving	Montgomery	Southampton
Ashfield	Falmouth	Mount Washington	Southborough
Ashland	Florida	Nantucket	South Hadley
Auburn	Foxborough	New Ashford	Southwick
Becket	Freetown	New Braintree	Stow
Bedford	Gill	Newbury	Sturbridge
Belchertown	Gosnold	New Marlborough	Sudbury
Bellingham	Granby	New Salem	Sunderland
Berkley	Greenwich	Norfolk	Swansea
Bernardston	Groveland	Northborough	Templeton
Billerica	Hadley	North Brookfield	Tewksbury
Blandford	Halifax	Norton	Tisbury
Bolton	Hamilton	Norwell	Tolland
Bourne	Hampden	Oak Bluffs	Topsfield
Boylston	Hancock	Oakham	Truro
Brewster	Hanover	Orleans	Tyngsborough
Brimfield	Hanson	Oxford	Tyringham
Brookfield	Harvard	Pelham	Upton
Buckland	Harwich	Pembroke	Wales
Burlington	Hatfield	Peru	Wareham
Carlisle	Hawley	Petersham	Washington
Carver	Heath	Phillipston	Wayland
Charlemont	Hinsdale	Plainfield	Wellfleet
Charlton	Holland	Plainville	Wenham
Cheshire	Holliston	Plympton	West Boylston
Chesterfield	Hopedale	Princeton	West Brookfield
Chilmark	Lakeville	Randolph	Westford
Colrain	Lancaster	Raynham	Westhampton
Conway	Lanesborough	Rehoboth	West Newbury
Cummington	Lee	Richmond	Westport
Dalton	Lenox	Rochester	West Tisbury
Dartmouth	Leyden	Rowe	Whately
Deerfield	Littleton	Royalston	Wilbraham
Dennis	Ludlow	Rutland	Williamsburg
Dighton	Lunenburg	Shandisfield	Windsor
Dracut	Marshfield	Savoy	Worthington
Dudley	Mashpee	Seekonk	Wrentham
Dunstable	Medfield	Sheffield	Yarmouth
Duxbury	Middleton	Shelburne	
East Bridgewater	Millbury	Sherborn	

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1910.*

Towns. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Hingham,	\$339.65	1—	—	\$339.65	—	—	100.00
Ludlow,	5,000.00	\$5,000.00	—	—	100.00	—	—
Lexington,	31,538.42	28,766.67	—	2,771.75	91.21	—	8.79
South Hadley,	5,635.00	1,100.00	\$4,535.00	—	19.52	80.48	—
Walpole,	15,100.00	13,000.00	—	2,100.00	86.09	—	13.91
Monson,	2,000.00	2,000.00	—	—	100.00	—	—
Millbury,	3,850.00	3,850.00	—	—	100.00	—	—
Barnstable,	19,171.62	18,350.00	—	\$21.62	95.71	—	4.29
Dartmouth,	9,500.00	9,500.00	—	—	100.00	—	—
Randolph,	6,630.00	4,130.00	2,500.00	—	62.29	37.71	—
Dudley,	2,940.00	2,940.00	—	—	100.00	—	—
Wareham,	5,261.09	5,261.09	—	—	100.00	—	—
Foxborough,	10,000.00	10,000.00	—	—	100.00	—	—
Templeton,	4,616.67	4,616.67	—	—	100.00	—	—
Tewksbury,	1,100.00	1,100.00	—	—	100.00	—	—
Williamstown,	10,078.70	7,178.70	—	2,900.00	71.23	—	28.77
Agawam,	4,400.00	4,000.00	400.00	—	90.91	9.09	—
Medfield,	3,066.66	3,066.66	—	—	100.00	—	—
Dracut,	4,000.00	4,000.00	—	—	100.00	—	—
East Bridgewater,	3,500.00	3,500.00	—	—	100.00	—	—
Oxford,	1,435.00	1,435.00	—	—	100.00	—	—
Falmouth,	14,000.00	13,000.00	1,000.00	—	92.86	7.14	—
North Brookfield,	5,000.00	5,000.00	—	—	100.00	—	—
Lenox,	15,000.00	15,000.00	—	—	100.00	—	—
Nantucket,	6,866.66	6,866.66	—	—	100.00	—	—
Westport,	5,000.00	5,000.00	—	—	100.00	—	—
Westford,	3,550.00	3,550.00	—	—	100.00	—	—
Ayer,	4,494.94	2,000.00	1,600.00	894.94	44.49	35.60	19.91
Billerica,	3,475.00	—	3,475.00	—	—	100.00	—
Cohasset,	4,028.19	4,000.00	—	28.19	99.30	—	0.70
Norton,	3,786.00	3,786.00	—	—	100.00	—	—
Bourne,	10,100.00	10,100.00	—	—	100.00	—	—
Lancaster,	4,000.00	4,000.00	—	—	100.00	—	—
Auburn,	1,850.00	1,850.00	—	—	100.00	—	—
Hanover,	1,000.00	1,000.00	—	—	100.00	—	—
Groveland,	1,060.00	1,000.00	60.00	—	94.34	5.66	—
Dighton,	1,000.00	1,000.00	—	—	100.00	—	—
Deerfield,	1,000.00	1,000.00	—	—	100.00	—	—
Wayland,	3,172.22	1,500.00	1,672.22	—	47.29	52.71	—
Brookfield,	3,400.00	3,400.00	—	—	100.00	—	—
Holden,	4,092.68	700.00	—	3,392.68	17.10	—	82.90
Shirley,	1,000.00	1,000.00	—	—	100.00	—	—
Williamsburg,	2,000.00	1,000.00	1,000.00	—	50.00	50.00	—
Harwich,	3,100.00	3,100.00	—	—	100.00	—	—
Ashburnham,	1,000.00	1,000.00	—	—	100.00	—	—
Weston,	474.36	—	—	474.36	—	—	100.00
Hull,	17,997.46	1,000.00	16,700.00	297.46	5.56	92.79	1.65
Upton,	2,200.00	2,200.00	—	—	100.00	—	—
Hatfield,	2,939.19	2,077.52	861.67	—	70.68	29.32	—
Swansea,	3,400.00	2,000.00	1,400.00	—	58.82	41.18	—
Sturbridge,	500.00	500.00	—	—	100.00	—	—
Shrewsbury,	1,500.00	1,500.00	—	—	100.00	—	—
Stockbridge,	6,045.33	5,500.00	—	545.33	90.98	—	9.02
Dennis,	3,800.00	3,800.00	—	—	100.00	—	—
Hanson,	1,000.00	1,000.00	—	—	100.00	—	—
Hamilton,	2,980.00	2,980.00	—	—	100.00	—	—
Southborough,	3,000.00	3,000.00	—	—	100.00	—	—
Rutland,	4,500.00	4,500.00	—	—	100.00	—	—
Wrentham,	2,500.00	2,500.00	—	—	100.00	—	—
Colrain,	650.00	650.00	—	—	100.00	—	—
Marshfield,	2,000.00	2,000.00	—	—	100.00	—	—
Northborough,	1,500.00	1,500.00	—	—	100.00	—	—
Bellingham,	2,632.00	2,632.00	—	—	100.00	—	—
Acushnet,	1,500.00	1,500.00	—	—	100.00	—	—
Duxbury,	2,300.00	2,300.00	—	—	100.00	—	—
Ashland,	1,000.00	1,000.00	—	—	100.00	—	—
Carver,	1,607.78	1,607.78	—	—	100.00	—	—
Salisbury,	1,850.00	1,450.00	—	400.00	78.38	—	21.62
Buckland,	1,275.00	1,000.00	275.00	—	78.43	21.57	—
East Longmeadow,	2,624.00	2,000.00	—	624.00	76.22	—	23.78
Cheshire,	1,100.00	1,100.00	—	—	100.00	—	—
Shelburne,	2,500.00	2,000.00	500.00	—	80.00	20.00	—
Newbury,	1,000.00	1,000.00	—	—	100.00	—	—
West Newbury,	1,000.00	1,000.00	—	—	100.00	—	—
Sherborn,	1,000.00	1,000.00	—	—	100.00	—	—
Yarmouth,	6,000.00	6,000.00	—	—	100.00	—	—
Norwell,	1,000.00	1,000.00	—	—	100.00	—	—
Millis,	5,573.55	4,923.55	650.00	—	88.34	11.66	—
Lunenburg,	2,400.00	2,400.00	—	—	100.00	—	—
Plainville,	1,000.00	1,000.00	—	—	100.00	—	—
Chester,	2,150.00	1,750.00	—	400.00	81.40	—	18.60
West Brookfield,	2,060.00	2,060.00	—	—	100.00	—	—
Westwood,	3,640.77	3,203.50	—	437.27	87.99	—	12.01
Bedford,	1,900.00	1,900.00	—	—	100.00	—	—
Conway,	800.00	800.00	—	—	100.00	—	—

¹ Serial loans amounting to \$3,900 were paid from investment fund.

TABLE VI. — *Method of Meeting Debt Requirements from Taxation — 1910 —*
Concluded.

TOWNS. (Population under 5,000)	TOTALS	Serial Payments	Payments to Municipal Sinking Funds	Payments to State Sinking and Loan Funds	PERCENTAGES		
					Serial	Municipal Sinking Funds	State Sinking and Loan Funds
Tisbury,	\$2,000.00	\$2,000.00	—	—	100.00	—	—
Edgartown,	800.00	800.00	—	—	100.00	—	—
Nahant,	9,670.43	8,000.00	—	\$1,670.43	82.73	—	17.27
Erving,	1,050.12	1,000.00	\$50.12	—	95.23	4.77	—
Lakeville,	2,000.00	2,000.00	—	—	100.00	—	—
Middleton,	300.00	300.00	—	—	100.00	—	—
New Marlborough,	2,500.00	2,500.00	—	—	100.00	—	—
Hinsdale,	650.00	650.00	—	—	100.00	—	—
Stow,	2,000.00	2,000.00	—	—	100.00	—	—
Oak Bluffs,	6,000.00	6,000.00	—	—	100.00	—	—
Orleans,	1,350.00	1,350.00	—	—	100.00	—	—
Sunderland,	700.00	700.00	—	—	100.00	—	—
Harvard,	1,000.00	1,000.00	—	—	100.00	—	—
Wellfleet,	2,500.00	2,500.00	—	—	100.00	—	—
Southwick,	750.00	—	750.00	—	—	100.00	—
Wenham,	1,000.00	1,000.00	—	—	100.00	—	—
Charlemont,	2,000.00	2,000.00	—	—	100.00	—	—
Lanesborough,	200.00	200.00	—	—	100.00	—	—
Gill,	750.00	750.00	—	—	100.00	—	—
Ashby,	1,200.00	1,200.00	—	—	100.00	—	—
Enfield,	500.00	500.00	—	—	100.00	—	—
Whately,	500.00	500.00	—	—	100.00	—	—
Tyngsborough,	350.00	350.00	—	—	100.00	—	—
Princeton,	1,000.00	1,000.00	—	—	100.00	—	—
Dover,	77.90	—	—	77.90	—	—	100.00
Bolton,	942.07	942.07	—	—	100.00	—	—
Granby,	500.00	500.00	—	—	100.00	—	—
Boylston,	4.77	4.77	—	—	100.00	—	—
Truro,	500.00	500.00	—	—	100.00	—	—
New Salem,	2,041.00	2,041.00	—	—	100.00	—	—
Brewster,	1,500.00	1,500.00	—	—	100.00	—	—
Sandisfield,	252.28	252.28	—	—	100.00	—	—
Plympton,	100.00	100.00	—	—	100.00	—	—
Oakham,	100.00	100.00	—	—	100.00	—	—
Carlisle,	533.00	500.00	33.00	—	93.81	6.19	—
Halifax,	1,200.00	1,200.00	—	—	100.00	—	—
Phillipston,	500.00	500.00	—	—	100.00	—	—
Dunstable,	760.00	760.00	—	—	100.00	—	—
Tyringham,	300.00	300.00	—	—	100.00	—	—
Alford,	648.54	648.54	—	—	100.00	—	—
Mashpee,	600.00	600.00	—	—	100.00	—	—
Peru,	100.00	100.00	—	—	100.00	—	—
Tolland,	3,000.00	3,000.00	—	—	100.00	—	—
Gosnold,	500.00	500.00	—	—	100.00	—	—
Totals,	\$111,968.05	\$356,330.46	\$37,462.01	\$18,175.53	86.50	9.09	4.41

The following towns showed no payment on account of funded or fixed debt: —

Ashfield	Freetown	Mount Washington	Sheffield
Becket	Greenwich	New Ashford	Shutesbury
Belchertown	Hadley	New Braintree	Somerset
Berkley	Hampden	Norfolk	Southampton
Bernardston	Hancock	Pelham	Sudbury
Blandford	Hawley	Pembroke	Topsfield
Brimfield	Heath	Petersham	Wales
Burlington	Holland	Plainfield	Washington
Charlton	Holliston	Raynham	West Boylston
Chesterfield	Hopedale	Rehoboth	Westhampton
Chilmark	Lee	Richmond	West Tisbury
Cummington	Leyden	Rochester	Wilbraham
Dalton	Littleton	Rowe	Windsor
Eastham	Monroe	Royalston	Worthington
Egremont	Monterey	Savoy	
Florida	Montgomery	Seekonk	

DIVISION C.

CASH BALANCES.

TABLE VII. — *Cash Balances.*

TOWNS. (Population under 5,000)	CASH AT BEGINNING OF 1910					CASH AT END OF 1910						
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Hingham,	\$13,934.41	\$36,882.64	-	\$7,049.57	-	\$2.20	\$43,568.81	\$40,278.82	-	\$3,287.79	-	\$2.20
Ludlow,	18,007.53	18,007.53	-	-	-	-	1,970.06	1,970.06	-	-	-	-
Lexington,	6,406.83	5,346.77	-	-	\$1,063.06	-	13,924.68	13,924.68	-	-	-	-
South Hadley,	1,414.44	1,177.73	\$236.71	-	-	-	12,568.73	6,036.52	\$6,532.21	-	-	-
Walpole,	4,909.29	4,909.29	-	-	-	-	2,330.28	2,315.61	-	-	-	4.67
Monson,	7,644.15	7,644.15	-	-	-	-	8,229.75	8,229.75	-	-	-	-
Milbury,	10,890.66	10,890.66	-	-	-	-	4,560.84	4,560.84	-	-	-	-
Barnstable,	7,363.24	7,363.24	-	-	-	-	7,291.76	7,291.76	-	-	\$1,000.00	-
Dartmouth,	13,317.87	13,317.87	-	-	-	-	16,572.94	16,572.94	-	-	-	-
Randolph,	8,205.53	5,796.08	2,131.07	-	278.38	-	16,384.57	8,023.54	8,356.12	-	4.91	-
Dudley,	34,532.32	34,532.32	-	-	-	-	28,273.24	28,273.24	-	-	-	-
Lee,	4,814.47	4,814.47	-	-	-	-	7,452.89	7,452.89	-	-	-	-
Wareham,	9,859.20	9,859.20	-	-	-	-	19,742.30	19,742.30	-	-	-	-
Foxborough,	5,777.64	919.19	-	-	-	4,858.45	3,895.98	-	-	-	-	3,895.98
Templeton,	3,570.86	3,559.20	-	-	11.66	-	6,369.87	6,369.87	-	-	-	-
Tewksbury,	1,542.67	1,542.67	-	-	-	-	1,267.83	1,267.83	-	-	-	-
Williamstown,	7,178.69	7,173.69	-	-	-	-	6,010.29	6,010.29	-	-	-	-
Dalton,	10,143.57	10,143.57	-	-	-	-	14,957.46	14,957.46	-	-	-	-
Agawam,	5,020.86	4,738.58	100.95	-	181.33	-	7,403.02	7,237.88	-	-	165.14	-
Medfield,	3,251.05	3,117.94	-	-	133.11	-	9,305.74	8,433.89	-	-	871.85	-
Dracut,	485.27	485.27	-	-	-	-	1,424.86	1,424.86	-	-	-	-
East Bridgewater,	6,701.22	6,701.22	-	-	-	-	5,641.63	5,641.63	-	-	-	-
Oxford,	3,477.90	3,305.20	-	-	172.70	-	7,389.31	7,205.73	-	-	183.58	-
Falmouth,	34,742.86	34,019.05	327.00	-	396.81	-	29,279.01	28,286.54	562.72	-	429.75	-
North Brookfield,	2,694.16	2,694.16	-	69.69	-	-	3,404.77	3,404.77	-	81.97	-	-
Lenox,	22,929.74	22,860.05	-	-	-	-	7,276.31	7,194.34	-	-	-	-
Nantucket,	6,643.77	6,643.77	-	-	-	-	8,845.53	8,845.53	-	-	-	-
Westport,	10,462.90	9,999.02	-	-	463.88	-	6,827.45	6,827.45	-	-	505.97	-
Westford,	3,170.14	3,170.14	-	-	-	-	4,786.58	4,786.58	-	-	-	-
Somerset,	1,111.46	1,111.46	-	-	-	-	495.13	495.13	-	-	-	-
Ayer,	1,759.50	1,759.50	-	-	-	-	1,726.65	1,726.65	-	-	-	-
Billerica,	2,886.41	2,886.41	-	-	-	-	11,833.64	11,629.24	-	-	204.40	-
Holliston,	5,413.53	5,413.53	-	-	-	-	11,583.42	11,583.42	-	-	-	-
Cohasset,	2,072.62	2,072.62	-	-	-	-	2,696.56	2,696.56	-	-	40.78	-
Norton,	1,510.91	350.22	-	-	1,160.69	-	1,704.13	1,973.54	-	-	269.41	-
Bourne,	13,812.73	13,812.73	-	-	-	-	16,313.97	16,313.97	-	-	-	-

TOWNS UNDER 5,000 POPULATION.

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Lancaster,	.	.	.	1,991.12	1,991.12	-	-	76.30	-	-	856.52	820.59	-	-	-	-	35.93
Anburn,	.	.	.	2,289.18	2,289.18	-	-	-	-	-	1,439.36	1,352.44	-	-	-	-	86.92
Seckonk,	.	.	.	1,932.43	1,932.43	-	-	-	-	-	3,043.82	3,043.82	-	-	-	-	-
Wilbraham,	.	.	.	1,203.52	1,203.52	-	-	-	-	-	4,697.11	4,697.11	-	-	-	-	-
Hanover,	.	.	.	6,897.98	6,897.98	-	-	397.65	-	-	8,544.42	8,078.09	-	-	-	-	466.33
Groveland,	.	.	.	4,434.80	4,434.80	-	-	-	-	-	2,733.53	2,733.53	-	-	-	-	-
Dighton,	.	.	.	937.96	937.96	-	-	-	-	-	2,051.41	2,051.41	-	-	-	-	-
Deerfield,	.	.	.	310.97	310.97	-	-	-	-	-	906.81	906.81	-	-	-	-	-
Wayland,	.	.	.	19,023.02	13,464.09	-	-	5,558.93	-	-	10,484.58	10,388.44	-	-	-	-	96.14
Brookfield,	.	.	.	1,667.16	1,098.47	-	-	568.67	-	-	1,565.01	1,268.03	-	-	-	-	296.98
Floepedale,	.	.	.	15,837.07	15,832.17	-	-	4.00	-	-	6,081.52	6,072.12	-	-	-	-	9.40
Holden,	.	.	.	10,319.81	10,319.81	-	-	-	-	-	11,697.77	11,697.77	-	-	-	-	-
Shirley,	.	.	.	3,699.40	3,699.37	-	-	81.03	-	-	5,535.98	5,440.84	-	-	-	-	95.14
Williamsburg,	.	.	.	712.28	712.28	-	-	-	-	-	1,174.11	1,174.11	-	-	-	-	-
Harwich,	.	.	.	7,088.24	7,088.24	-	-	-	-	-	5,084.00	5,084.00	-	-	-	-	-
Ashburnham,	.	.	.	9,273.85	9,273.85	-	-	-	-	-	7,227.68	7,227.68	-	-	-	-	-
Weston,	.	.	.	18,540.75	16,333.57	-	13,983.04	166.18	2,050.00	-	37,046.42	34,704.44	-	-	-	-	2,253.36
Hull,	.	.	.	30,123.75	15,790.26	-	-	15,790.26	341.45	-	51,230.17	19,816.57	-	-	-	-	903.39
Upton,	.	.	.	2,108.54	2,108.54	-	-	-	-	-	1,885.59	1,885.59	-	-	-	-	-
Beverlytown,	.	.	.	3,966.61	3,596.26	-	-	410.35	-	-	3,338.86	2,840.42	-	-	-	-	498.44
Charlton,	.	.	.	1,057.62	989.02	-	-	65.54	-	-	4,929.71	4,811.39	-	-	-	-	106.28
Rheneboeth,	.	.	.	2,476.38	2,476.38	-	-	-	-	-	6,184.05	6,184.05	-	-	-	-	-
Hadley,	.	.	.	13,981.74	13,981.74	-	-	-	-	-	22,543.46	22,543.46	-	-	-	-	-
Hatfield,	.	.	.	1,149.21	1,149.21	-	-	-	-	-	2,159.47	2,159.47	-	-	-	-	-
Swansea,	.	.	.	7,791.78	7,791.78	-	-	-	-	-	3,355.20	3,265.20	-	-	-	-	150.00
Sturbridge,	.	.	.	2,805.01	2,541.79	-	-	263.22	-	-	2,200.93	1,840.52	-	-	-	-	360.41
Shrewsbury,	.	.	.	880.63	214.65	-	-	665.98	-	-	1,921.56	1,675.76	-	-	-	-	245.80
Stockbridge,	.	.	.	1,548.41	1,548.41	-	-	-	-	-	1,833.66	1,833.66	-	-	-	-	-
Donnis,	.	.	.	1,451.54	1,451.54	-	-	-	7.00	-	2,091.88	1,989.86	-	-	-	-	90.02
Hanson,	.	.	.	7,252.06	7,252.06	-	-	138.56	-	-	8,359.41	8,194.60	-	-	-	-	164.81
Sheffield,	.	.	.	944.93	944.93	-	-	-	-	-	1,788.35	1,788.35	-	-	-	-	-
Hamilton,	.	.	.	6,108.04	6,108.04	-	-	-	-	-	1,971.01	1,471.01	-	-	-	-	500.00
Southborough,	.	.	.	15,892.71	15,290.13	-	-	672.58	-	-	9,976.41	9,329.06	-	-	-	-	654.35
Rutland,	.	.	.	288.53	288.53	-	-	-	-	-	7.00	7.00	-	-	-	-	-
Wrentham,	.	.	.	14,203.48	14,203.48	-	-	-	-	-	13,248.27	13,248.27	-	-	-	-	-
Cornish,	.	.	.	1,720.16	1,720.16	-	-	-	-	-	830.94	830.94	-	-	-	-	-
Marshfield,	.	.	.	3,912.61	3,912.61	-	-	-	-	-	7,224.71	7,224.71	-	-	-	-	-
Raynham,	.	.	.	5,910.65	5,789.97	-	-	-	-	-	3,135.02	3,011.32	-	-	-	-	-
Northborough,	.	.	.	7,274.00	6,878.62	-	-	395.38	-	-	7,139.16	6,729.84	-	-	-	-	409.32
Bellingham,	.	.	.	2,337.28	2,238.79	-	-	98.49	-	-	2,848.08	2,733.30	-	-	-	-	114.78
Acushnet,	.	.	.	5,594.65	5,594.65	-	-	-	-	-	7,001.69	7,001.69	-	-	-	-	-
Duxbury,	.	.	.	878.88	878.88	-	-	-	-	-	1,699.78	1,699.78	-	-	-	-	-
Ashland,	.	.	.	3,103.09	2,956.09	-	-	168.00	-	-	45,947.99	45,947.99	-	-	-	-	-
Carver,	.	.	.	565.80	565.80	-	-	-	-	-	4,103.32	4,103.32	-	-	-	-	-
																	2,116.62
																	903.39

TABLE VII. — *Cash Balances* — Continued.

Towns. (Population under 5,000)	CASH AT BEGINNING OF 1910					CASH AT END OF 1910						
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Salisbury,	\$559 20	\$462 68	-	-	\$96 52	-	\$1,171 41	\$1,044 89	-	-	\$126 52	-
Buckland,	1,934 72	1,934 72	-	-	-	-	2,377 77	2,377 77	-	-	-	-
East Longmeadow,	102 66	102 66	-	-	-	-	338 07	338 07	-	-	-	-
Cheshire,	544 51	375 74	-	-	168 77	-	303 43	116 42	-	-	187 01	-
Shelburne,	3,922 97	3,922 97	-	-	-	-	5,040 11	5,040 11	-	-	-	-
Newbury,	4,376 87	4,376 87	-	-	-	-	4,244 17	4,244 17	-	-	-	-
West Newbury,	16,013 94	13,980 62	-	-	33 32	-	5,107 25	5,078 98	-	-	28 27	-
Freetown,	1,814 72	1,814 72	-	-	-	-	999 76	999 76	-	-	-	-
Sherborn,	2,767 15	2,293 35	-	-	563 80	-	5,125 76	4,743 46	-	-	382 30	-
Yarmouth,	5,637 26	4,137 26	-	-	1,500 00	-	4,810 30	4,810 30	-	-	-	-
Norwell,	1,707 74	1,568 03	-	-	139 71	-	882 43	874 72	-	-	7 71	-
Millis,	3,041 72	3,041 72	-	-	-	-	4,239 09	4,239 09	-	-	-	-
Lunenburg,	5,899 97	5,899 97	-	-	-	-	5,228 23	5,228 23	-	-	-	-
Plainville,	7,378 33	7,378 33	-	-	-	-	7,459 12	7,459 12	-	-	-	-
Chester,	936 85	936 85	-	-	-	-	1,759 74	1,759 74	-	-	-	-
Pembroke,	3,573 69	3,573 69	-	-	-	-	770 11	770 11	-	-	-	-
West Brookfield,	4,285 79	4,285 79	-	-	-	-	2,252 12	2,252 12	-	-	-	-
West Boylston,	10,393 26	10,257 66	-	-	140 60	-	12,214 62	12,108 63	-	-	105 99	-
Westwood,	40,765 52	40,765 52	-	-	-	-	25,748 47	25,748 47	-	-	-	-
Bedford,	9,564 18	9,564 18	-	-	-	-	8,799 84	8,799 84	-	-	1,000 00	-
Conway,	175 35	175 35	-	-	-	-	2,629 81	2,629 81	-	-	-	-
Littleton,	6,140 57	6,116 02	-	-	24 55	-	5,822 97	5,822 97	-	-	211 15	-
Tisbury,	7,801 27	7,801 27	-	-	-	-	2,228 64	2,228 64	-	-	-	-
Edgartown,	2,467 61	2,467 61	-	-	-	-	2,489 25	2,489 25	-	-	-	-
Nahant,	59,048 65	8,796 83	-	-	666 66	\$46,585 16	97,887 22	6,535 27	-	\$102 72	740 67	\$90,611 28
Topsfield,	13,978 60	6,864 80	-	-	9,011 08	-	6,223 60	6,072 05	-	-	48 83	-
Erving,	3,320 29	3,320 29	-	-	-	-	6,964 74	6,964 74	-	-	-	-
Lakeville,	2,287 95	2,287 95	-	-	-	-	3,300 19	3,300 19	-	-	-	-
Middleton,	1,364 84	1,364 84	-	-	-	-	3,562 96	3,562 96	-	-	-	-
New Marlborough,	1,713 02	1,713 02	-	-	-	-	164 64	164 64	-	-	-	-
Sudbury,	753 49	610 24	-	-	-	128 25	3,712 41	3,570 05	-	-	142 36	-
Hinsdale,	679 71	679 71	-	-	-	-	510 48	510 48	-	-	-	-
Stow,	2,468 09	2,468 09	-	-	-	-	1,805 64	1,805 64	-	-	-	-
Rochester,	2,947 11	2,677 43	-	-	269 68	-	3,335 12	3,088 88	-	-	246 24	-
Oak Bluffs,	4,478 92	4,478 92	-	-	-	-	2,849 97	2,849 97	-	-	-	-
Orleans,	998 63	519 84	-	-	478 79	-	277 79	153 56	-	-	124 23	-

Sunderland,	3,059.07	1,559.07	1,500.00	2,207.42	2,207.42	1,046.67
Harvard,	2,498.20	1,415.73	1,082.17	3,433.55	2,386.49	1,046.67
Welfleet,	2,155.86	1,902.88	125.48	729.13	445.55	156.08
Southwick,	4,028.41	4,277.47	350.94	2,905.96	280.00	280.00
Wenham,	2,885.84	2,296.07	589.77	8,685.40	8,285.22	450.27
Charlemont,	810.69	810.69	-	1,614.15	1,614.15	-
Berkley,	1,014.19	1,014.19	-	982.12	982.12	-
Norfolk,	1,174.03	1,171.41	2.62	4,150.50	4,147.88	2.62
Ashfield,	125.27	125.27	-	458.57	458.57	-
Becket,	1,502.59	1,502.59	-	1,068.48	1,068.48	-
Lanesborough,	233.54	233.04	10.50	2.49	2.49	.61
Gill,	923.00	923.00	-	465.62	465.62	-
Ashby,	1,227.59	1,225.44	2.15	1,945.03	1,945.03	-
Enfield,	358.11	358.11	-	1,981.77	1,981.77	-
Southampton,	1,981.57	1,192.25	789.32	2,638.23	2,020.11	918.12
Brimfield,	5,478.33	6,478.33	-	7,080.02	7,080.02	-
Whately,	2,045.59	2,045.59	-	4,164.63	4,164.63	-
Lyngsborough,	2,123.35	2,070.22	53.13	3,446.35	3,442.12	4.23
Princeton,	3,047.95	3,564.98	82.87	7,974.24	7,916.37	57.87
Dover,	4,500.84	4,500.84	-	13,234.99	13,234.99	-
Royalston,	1,606.62	1,606.62	-	1,441.90	1,441.90	-
Bolton,	307.03	307.03	307.93	2,395.51	2,60.51	2,135.00
Granby,	2,144.16	2,144.16	-	2,470.48	2,470.48	-
Petersham,	2,886.35	2,886.35	-	4,356.36	4,356.36	-
Barnardston,	1,742.35	1,742.35	-	1,388.21	1,388.21	-
Blandford,	1,336.48	1,336.48	-	1,716.04	1,716.04	-
Boylston,	26.83	25.36	1.47	3,520.45	3,519.21	1.24
Truro,	610.70	558.31	52.45	1,601.51	534.04	1,067.47
Richmond,	459.73	459.73	-	99.15	83.12	16.03
Hampton,	1,407.16	1,407.16	-	1,684.36	1,684.36	-
New Salem,	3,266.19	3,266.19	-	2,382.97	2,382.97	-
Cummington,	70.14	70.14	-	263.96	263.96	-
Brewster,	3,028.48	3,509.05	119.43	3,527.94	3,407.51	120.43
Egremont,	855.73	855.73	-	1,085.51	1,085.51	-
Burlington,	5,166.39	5,166.39	-	1,323.37	1,323.37	-
Worthington,	940.04	940.04	-	1,135.87	1,135.87	-
Sandwich,	207.69	207.69	-	622.75	622.75	-
Plymouth,	-	-	-	852.37	852.37	-
Oakham,	269.35	269.35	-	1,754.95	1,754.95	-
Carlisle,	2,211.41	1,990.20	221.21	2,040.99	1,884.63	156.36
Halifax,	1,016.52	1,016.52	-	1,915.54	1,915.54	-
Chessterfield,	2,714.76	2,714.76	-	4,583.39	4,583.39	-
Eastham,	1,504.27	1,504.27	-	15.94	15.94	-
Savoy,	211.47	211.47	-	89.26	89.26	-

TABLE VII. — *Cash Balances* — Concluded.

TOWNS, (Population under 5,000)	CASH AT BEGINNING OF 1910						CASH AT END OF 1910					
	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts	Total	General	Sinking Fund	Investment Fund	Public Trust Fund	Private Trust Funds and Accounts
Polham,	\$2,577.83	\$2,577.83	-	-	-	-	\$2,596.87	\$2,596.87	-	-	-	-
Hancock,	1,221.10	1,221.10	-	-	-	-	2,230.22	2,230.22	-	-	-	-
New Braintree,	1,125.36	1,125.36	-	-	-	-	698.50	698.50	-	-	-	-
Rowe,	2,085.53	2,085.53	-	-	-	-	1,340.26	1,340.26	-	-	-	-
Greenwich,	1,963.37	1,963.37	-	-	-	-	2,243.18	2,243.18	-	-	-	-
West Tisbury,	141.17	141.17	-	-	-	-	455.94	455.94	-	-	-	-
Phillipston,	1,397.88	1,397.88	-	-	\$64.80	-	1,119.22	1,043.52	-	-	\$75.70	-
Hawley,	2,441.13	2,441.13	-	-	-	-	3,284.62	3,284.62	-	-	-	-
Westhampton,	2,075.76	2,014.85	-	-	-	\$60.91	1,654.24	1,654.24	-	-	-	-
Dunstable,	226.04	226.04	-	-	-	-	1,029.01	1,029.01	-	-	-	-
Plainfield,	619.40	619.40	-	-	-	-	183.35	183.35	-	-	-	-
Windsor,	2,227.30	2,180.67	-	-	46.63	-	1,139.78	1,089.59	-	-	50.19	-
Florida,	975.63	975.63	-	-	-	-	724.46	724.46	-	-	-	-
Monterey,	1,338.64	1,338.64	-	-	-	-	1,512.88	1,512.88	-	-	-	-
Tyringham,	485.26	485.26	-	-	-	-	389.57	389.57	-	-	-	-
Leyden,	2,033.88	2,033.88	-	-	-	-	2,133.70	2,133.70	-	-	-	-
Heath,	972.01	972.01	-	-	-	-	649.59	649.59	-	-	-	-
Wales,	1,688.98	1,688.98	-	-	-	-	1,064.14	1,064.14	-	-	-	-
Chilmark,	1,389.45	1,389.45	-	-	-	-	1,280.79	1,280.79	-	-	-	-
Washington,	3,095.15	3,095.15	-	-	-	-	3,197.07	3,197.07	-	-	-	-
Alford,	2,606.80	2,606.80	-	-	-	-	2,046.38	2,046.38	-	-	-	-
Mashpee,	1,443.08	1,443.08	-	-	-	-	1,188.86	1,188.86	-	-	-	-
Shutesbury,	2,111.59	2,111.59	-	-	-	-	-	-	-	-	-	-
Monroe,	596.44	596.44	-	-	-	-	857.77	857.77	-	-	-	-
Peru,	91.03	91.03	-	-	-	-	343.42	343.42	-	-	-	-
Montgomery,	275.33	275.33	-	-	-	-	834.12	834.12	-	-	-	-
Tolland,	-	-	-	-	-	-	1,105.18	1,105.18	-	-	-	-
Gosnold,	793.20	793.20	-	-	-	-	1,406.89	1,406.89	-	-	-	-
Holland,	2,057.36	2,057.36	-	-	-	-	2,699.93	2,699.93	-	-	-	-
Mount Washington,	1,826.88	1,826.88	-	-	-	-	2,478.31	2,478.31	-	-	16.96	-
New Ashford,	1,044.35	1,044.35	-	-	19.50	-	1,116.27	1,116.27	-	-	-	-
191 Towns,	\$935,171.65	\$824,776.71	\$16,966.27	\$7,346.02	\$32,109.23	\$54,033.42	\$1,081,197.06	\$915,614.22	\$46,148.16	\$3,608.61	\$18,189.33	\$97,546.74

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BY CITIES AND TOWNS.

TABULAR INDEX: FOR CITIES.

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TABLE III. Receipts from Commercial Revenue.

TABLE IV. Detail of Departmental Earnings.

TABLE V. Interest Receipts.

TABLE VI. Summary of Revenue Receipts.

TABLE VII. Maintenance of Departments.

TABLE VIII. Maintenance of Public Service Enterprises, Cemeteries, and Invested Funds.

CITIES.	Table I	Table II	Table III	Table IV	Table V	Table VI
	Pages	Pages	Pages	Pages	Pages	Pages
BEVERLY,	18, 19	26, 27	28, 29	30-36	37	38
BOSTON,	4, 5	26, 27	28, 29	30-36	37	38
BROCKTON,	10, 11	26, 27	28, 29	30-36	37	38
CAMBRIDGE,	6, 7	26, 27	28, 29	30-36	37	38
CHELSEA,	14, 15	26, 27	28, 29	30-36	37	38
CHICOPEE,	16, 17	26, 27	28, 29	30-36	37	38
EVERETT,	14, 15	26, 27	28, 29	30-36	37	38
FALL RIVER,	6, 7	26, 27	28, 29	30-36	37	38
FITCHBURG,	12, 13	26, 27	28, 29	30-36	37	38
GLOUCESTER,	16, 17	26, 27	28, 29	30-36	37	38
HAVERHILL,	12, 13	26, 27	28, 29	30-36	37	38
HOLYOKE,	10, 11	26, 27	28, 29	30-36	37	38
LAWRENCE,	8, 9	26, 27	28, 29	30-36	37	38
LOWELL,	6, 7	26, 27	28, 29	30-36	37	38
LYNN,	8, 9	26, 27	28, 29	30-36	37	38
MALDEN,	10, 11	26, 27	28, 29	30-36	37	38
MARLBOROUGH,	20, 21	26, 27	28, 29	30-36	37	38
MEDFORD,	18, 19	26, 27	28, 29	30-36	37	38
MELROSE,	20, 21	26, 27	28, 29	30-36	37	38
NEW BEDFORD,	8, 9	26, 27	28, 29	30-36	37	38
NEWBURYPORT,	20, 21	26, 27	28, 29	30-36	37	38
NEWTON,	12, 13	26, 27	28, 29	30-36	37	38
NORTH ADAMS,	18, 19	26, 27	28, 29	30-36	37	38
NORTHAMPTON,	18, 19	26, 27	28, 29	30-36	37	38
PITTSFIELD,	16, 17	26, 27	28, 29	30-36	37	38
QUINCY,	14, 15	26, 27	28, 29	30-36	37	38
SALEM,	12, 13	26, 27	28, 29	30-36	37	38
SOMERVILLE,	10, 11	26, 27	28, 29	30-36	37	38
SPRINGFIELD,	8, 9	26, 27	28, 29	30-36	37	38
TAUNTON,	14, 15	26, 27	28, 29	30-36	37	38
WALTHAM,	16, 17	26, 27	28, 29	30-36	37	38
WOBURN,	20, 21	26, 27	28, 29	30-36	37	38
WORCESTER,	6, 7	26, 27	28, 29	30-36	37	38

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TABLE XIII. Debt Transactions for 1910 Classified by Character of Obligation .

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TABLE XV. Method of Meeting Debt Requirements from Taxation — 1910.

TABLE XVI. Cash Balances.

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Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages	Pages
41-58	59	60, 61	62	65	66 (line 28)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 13)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 7)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 1)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 5)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 17)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 21)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 10)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 24)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 2)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 12)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 9)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 22)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 29)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 19)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 27)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 16)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 30)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 25)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 3)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 18)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 14)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 11)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 31)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 6)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 8)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 26)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 32)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 15)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 4)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 33)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 23)	67	68	69	73
41-58	59	60, 61	62	65	66 (line 20)	67	68	69	73

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TABLE I. Summary of Financial Transactions.

TABLE II. Outstanding Indebtedness Classified by Character of Obligation — 1910.

TABLE III. Relation of Indebtedness to Valuation — 1910.

TABLE IV. Debt Transactions for 1910 Classified by Character of Obligation.

TABLE V. Sinking and Loan Fund Payments to the State — 1910.

TABLE VI. Method of Meeting Debt Requirements from Taxation — 1910.

TABLE VII. Cash Balances.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Abington,	110, 111	121	122 (line 28)	124	125	126	129
Acushnet,	174, 175	237	242 (line 148)	245	248	249	253
Adams,	84, 85	120	122 (line 52)	123	125	126	128
Agawam,	144, 145	236	241 (line 53)	243	248	249	252
Alford,	226, 227	240	—	247	248	250	256
Amesbury,	90, 91	120	122 (line 16)	123	125	126	128
Amherst,	112, 113	121	122 (line 61)	124	125	126	129
Andover,	100, 101	121	122 (line 35)	124	125	126	129
Arlington,	88, 89	120	122 (line 19)	123	125	126	128
Ashburnham,	160, 161	237	241 (line 17)	244	248	249	253
Ashby,	200, 201	239	242 (line 79)	246	248	250	255
Ashfield,	198, 199	239	242 (line 89)	246	248	250	255
Ashland,	174, 175	237	241 (line 10)	245	248	249	253
Athol,	94, 95	120	122 (line 1)	123	125	126	128
Attleborough,	80, 81	120	122 (line 26)	123	125	126	128
Auburn,	154, 155	237	241 (line 59)	244	248	249	253
Ayer,	150, 151	236	241 (line 19)	243	248	249	252
Barnstable,	138, 139	236	241 (line 43)	243	248	249	252
Becket,	198, 199	239	—	246	248	250	255
Bedford,	184, 185	238	241 (line 5)	245	248	249	254
Belchertown,	162, 163	237	—	244	248	250	253
Bellingham,	172, 173	237	241 (line 37)	245	248	249	253
Belmont,	108, 109	121	122 (line 42)	124	125	126	129
Berkley,	196, 197	239	—	246	248	250	255
Bernardston,	206, 207	239	242 (line 95)	246	248	250	255
BillERICA,	150, 151	236	241 (line 9)	243	248	249	252
Blackstone,	108, 109	121	122 (line 69)	124	125	126	129
Blandford,	206, 207	239	242 (line 91)	246	248	250	255
Bolton,	204, 205	239	—	246	248	250	255
Bourne,	152, 153	236	241 (line 67)	244	248	249	252
Boylston,	206, 207	239	242 (line 151)	246	248	250	255
Braintree,	96, 97	121	122 (line 48)	124	125	126	129
Brewster,	210, 211	239	241 (line 48)	247	248	250	255
Bridgewater,	98, 99	121	122 (line 70)	124	125	126	129
Brimfield,	200, 201	239	—	246	248	250	255
Brookfield,	158, 159	237	241 (line 13)	244	248	249	253
Brookline,	78, 79	120	122 (line 65)	123	125	126	128
Buckland,	176, 177	238	241 (line 20)	245	248	249	254
Burlington,	210, 211	239	—	247	248	250	255
Carlisle,	212, 213	239	241 (line 55)	247	248	250	255
Carver,	174, 175	237	242 (line 135)	245	248	249	253
Charlemont,	196, 197	239	242 (line 143)	246	248	250	255
Charlton,	164, 165	237	242 (line 155)	244	248	250	253
Chelmsford,	114, 115	121	122 (line 68)	124	125	126	129
Cheshire,	176, 177	238	241 (line 44)	245	248	249	254
Chester,	182, 183	238	241 (line 16)	245	248	249	254
Chesterfield,	214, 215	239	242 (line 110)	247	248	250	255
Chilmark,	224, 225	240	242 (line 119)	247	248	250	256
Clinton,	82, 83	120	122 (line 23)	123	125	126	128
Cohasset,	152, 153	236	242 (line 122)	244	248	249	252
Colrain,	170, 171	237	242 (line 129)	245	248	249	253
Concord,	102, 103	121	122 (line 20)	124	125	126	129
Conway,	186, 187	238	242 (line 75)	245	248	249	254
Cummington,	208, 209	239	—	246	248	250	255
Dalton,	144, 145	236	—	243	248	250	252
Danvers,	92, 93	120	122 (line 29)	123	125	126	128
Dartmouth,	140, 141	236	241 (line 54)	243	248	249	252
Dedham,	92, 93	120	122 (line 56)	123	125	126	128
Deerfield,	156, 157	237	242 (line 144)	244	248	249	253
Dennis,	168, 169	237	241 (line 69)	244	248	249	253
Dighton,	156, 157	237	241 (line 71)	244	248	249	253
Dover,	202, 203	239	—	246	248	250	255
Dracut,	146, 147	236	241 (line 61)	243	248	249	252
Dudley,	140, 141	236	241 (line 6)	243	248	249	252
Dunstable,	220, 221	240	242 (line 109)	247	248	250	256
Duxbury,	174, 175	237	241 (line 73)	245	248	249	253
East Bridgewater,	146, 147	236	241 (line 56)	243	248	249	252

Tabular Index: For Towns — Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Eastham,	214, 215	239	-	247	248	250	255
Easthampton,	96, 97	121	122 (line 40)	124	125	126	129
East Longmeadow,	176, 177	238	241 (line 29)	245	248	249	254
Easton,	112, 113	121	122 (line 71)	124	125	126	129
Edgartown,	186, 187	238	242 (line 120)	245	248	250	254
Egremont,	210, 211	239	-	247	248	250	255
Enfield,	200, 201	239	242 (line 126)	246	248	250	255
Erving,	188, 189	238	241 (line 57)	245	248	250	254
Fairhaven,	112, 113	121	122 (line 36)	124	125	126	129
Falmouth,	146, 147	236	241 (line 22)	243	248	249	252
Florida,	222, 223	240	242 (line 92)	247	248	250	256
Foxborough,	142, 143	236	242 (line 142)	243	248	249	252
Frankingham,	84, 85	120	122 (line 10)	123	125	126	128
Franklin,	108, 109	121	122 (line 22)	124	125	126	129
Freetown,	178, 179	238	242 (line 99)	245	248	250	254
Gardner,	82, 83	120	122 (line 5)	123	125	126	128
Gill,	198, 199	239	241 (line 65)	246	248	250	255
Gosnold,	228, 229	240	242 (line 82)	247	248	250	256
Grafton,	106, 107	121	122 (line 39)	124	125	126	129
Granby,	204, 205	239	242 (line 146)	246	248	250	255
Great Barrington,	104, 105	121	122 (line 62)	124	125	126	129
Greenfield,	88, 89	120	122 (line 60)	123	125	126	128
Greenwich,	218, 219	240	242 (line 112)	247	248	250	256
Groveland,	156, 157	237	241 (line 35)	244	248	249	253
Hadley,	164, 165	237	241 (line 18)	244	248	250	253
Halifax,	214, 215	239	241 (line 46)	247	248	250	255
Hamilton,	168, 169	237	242 (line 125)	244	248	249	253
Hampden,	208, 209	239	-	246	248	250	255
Hancock,	216, 217	240	242 (line 153)	247	248	250	256
Hanover,	156, 157	237	241 (line 64)	244	248	249	253
Hanson,	163, 169	237	241 (line 70)	244	248	249	253
Harvard,	194, 195	239	242 (line 145)	246	248	250	255
Harwich,	160, 161	237	242 (line 123)	244	248	249	253
Hatfield,	164, 165	237	241 (line 26)	244	248	249	253
Hawley,	218, 219	240	242 (line 101)	247	248	250	256
Heath,	224, 225	240	-	247	248	250	256
Hingham,	136, 137	236	242 (line 130)	243	248	249	252
Hinsdale,	190, 191	238	242 (line 141)	245	248	250	254
Holden,	158, 159	237	241 (line 12)	244	248	249	253
Holland,	230, 231	240	-	247	248	250	256
Holliston,	152, 153	236	242 (line 121)	244	248	250	252
Hopedale,	158, 159	237	242 (line 152)	244	248	250	253
Hudson,	102, 103	121	122 (line 3)	124	125	126	129
Hull,	162, 163	237	241 (line 63)	244	248	249	253
Hyde Park,	82, 83	120	122 (line 13)	123	125	126	128
Ipswich,	106, 107	121	122 (line 18)	124	125	126	129
Lakeville,	188, 189	238	242 (line 83)	245	248	250	254
Lancaster,	154, 155	237	242 (line 102)	244	248	249	253
Lanesborough,	198, 199	239	241 (line 40)	246	248	250	255
Lee,	140, 141	236	241 (line 52)	243	248	250	252
Lenox,	148, 149	236	241 (line 36)	243	248	249	252
Leominster,	80, 81	120	122 (line 33)	123	125	126	128
Lexington,	136, 137	236	241 (line 15)	243	248	249	252
Leyden,	222, 223	240	242 (line 94)	247	248	250	256
Littleton,	186, 187	238	241 (line 66)	245	248	250	254
Ludlow,	136, 137	236	241 (line 51)	243	248	249	252
Lunenburg,	182, 183	238	242 (line 128)	245	248	249	254
Mansfield,	112, 113	121	122 (line 54)	124	125	126	129
Marblehead,	98, 99	121	122 (line 44)	124	125	126	129
Marshfield,	172, 173	237	242 (line 77)	245	248	249	253
Mashpee,	226, 227	240	241 (line 58)	247	248	250	256
Maynard,	104, 105	121	122 (line 50)	124	125	126	129
Medfield,	144, 145	236	242 (line 78)	243	248	249	252
Methuen,	88, 89	120	122 (line 21)	123	125	126	128
Middleborough,	96, 97	121	122 (line 45)	124	125	126	129
Middleton,	190, 191	238	242 (line 114)	245	248	250	254
Milford,	84, 85	120	122 (line 46)	123	125	126	128
Millbury,	138, 139	236	242 (line 88)	243	248	249	252
Millis,	180, 181	238	241 (line 14)	245	248	249	254
Milton,	98, 99	121	122 (line 63)	124	125	126	129
Monroe,	226, 227	240	-	247	248	250	256
Monson,	138, 139	236	241 (line 24)	243	248	249	252
Montague,	102, 103	121	122 (line 67)	124	125	126	129
Monterey,	222, 223	240	242 (line 127)	247	248	250	256
Montgomery,	228, 229	240	242 (line 46)	247	248	250	256
Mount Washington,	230, 231	240	-	247	248	250	256
Nahant,	188, 189	238	242 (line 157)	245	248	250	254
Nantucket,	148, 149	236	242 (line 103)	243	248	249	252
Natick,	90, 91	120	122 (line 7)	123	125	126	128
Needham,	114, 115	121	122 (line 17)	124	125	126	129
New Ashford,	230, 231	240	241 (line 34)	247	248	250	256
New Braintree,	216, 217	240	242 (line 138)	247	248	250	256
Newbury,	178, 179	238	241 (line 23)	245	248	249	254
New Marlborough,	190, 191	238	242 (line 81)	245	248	250	254
New Salem,	208, 209	239	242 (line 149)	246	248	250	255

Tabular Index: For Towns — Continued.

TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
Norfolk,	196, 197	239	242 (line 139)	246	248	250	255
North Andover,	108, 109	121	122 (line 41)	124	125	126	129
North Attleborough,	90, 91	120	122 (line 9)	123	125	126	128
Northborough,	172, 173	237	242 (line 156)	245	248	249	253
Northbridge,	94, 95	120	122 (line 59)	123	125	126	128
North Brookfield,	148, 149	236	241 (line 11)	243	248	249	252
Norton,	152, 153	236	241 (line 30)	244	248	249	252
Norwell,	180, 181	238	242 (line 132)	245	248	249	254
Norwood,	98, 99	121	122 (line 51)	124	125	126	129
Oak Bluffs,	192, 193	238	242 (line 74)	246	248	250	254
Oakham,	212, 213	239	-	247	248	250	255
Orange,	110, 111	121	122 (line 30)	124	125	126	129
Orleans,	192, 193	238	241 (line 39)	246	248	250	254
Oxford,	146, 147	236	241 (line 27)	243	248	249	252
Palmer,	94, 95	120	122 (line 55)	123	125	126	128
Peabody,	82, 83	120	122 (line 6)	123	125	126	128
Pelham,	216, 217	240	242 (line 134)	247	248	250	256
Pembroke,	182, 183	238	-	245	248	250	254
Peru,	228, 229	240	242 (line 118)	247	248	250	256
Petersham,	204, 205	239	-	246	248	250	255
Phillipston,	218, 219	240	242 (line 104)	247	248	250	256
Plainfield,	220, 221	240	242 (line 90)	247	248	250	256
Plainville,	182, 183	238	241 (line 4)	245	248	249	254
Plymouth,	86, 87	120	122 (line 43)	123	125	126	128
Plympton,	212, 213	239	242 (line 115)	247	248	250	255
Princeton,	202, 203	239	242 (line 111)	246	248	250	255
Randolph,	140, 141	236	241 (line 7)	243	248	249	252
Raynham,	172, 173	237	-	245	248	250	253
Reading,	106, 107	121	122 (line 8)	124	125	126	129
Rehoboth,	164, 165	237	-	244	248	250	253
Revere,	80, 81	120	122 (line 14)	123	125	126	128
Richmond,	208, 209	239	242 (line 117)	246	248	250	255
Rochester,	192, 193	238	-	246	248	250	254
Rockland,	100, 101	121	122 (line 47)	124	125	126	129
Rowe,	216, 217	240	242 (line 76)	247	248	250	256
Royalston,	204, 205	239	242 (line 80)	246	248	250	255
Rutland,	170, 171	237	241 (line 3)	245	248	249	253
Salisbury,	176, 177	238	242 (line 113)	245	248	249	254
Sandisfield,	212, 213	239	242 (line 84)	247	248	250	255
Saugus,	96, 97	121	122 (line 32)	124	125	126	129
Savoy,	214, 215	239	-	247	248	250	255
Seekonk,	154, 155	237	-	244	248	250	253
Sheffield,	168, 169	237	242 (line 150)	244	248	250	253
Shelburne,	178, 179	238	242 (line 87)	245	248	249	254
Sherborn,	180, 181	238	241 (line 42)	245	248	249	254
Shirley,	160, 161	237	242 (line 93)	244	248	249	253
Shrewsbury,	166, 167	237	241 (line 49)	244	248	249	253
Shutesbury,	226, 227	240	-	247	248	250	256
Somerset,	150, 151	236	242 (line 108)	243	248	250	252
Southampton,	200, 201	239	241 (line 28)	246	248	250	255
Southborough,	170, 171	237	242 (line 140)	245	248	249	253
Southbridge,	86, 87	120	122 (line 58)	123	125	126	128
South Hadley,	136, 137	236	242 (line 85)	243	248	249	252
Southwick,	194, 195	239	242 (line 133)	246	248	250	255
Spencer,	102, 103	121	122 (line 57)	124	125	126	129
Stockbridge,	166, 167	237	242 (line 154)	244	248	249	253
Stoneham,	100, 101	121	122 (line 27)	124	125	126	129
Stoughton,	104, 105	121	122 (line 2)	124	125	126	129
Stow,	192, 193	238	241 (line 47)	246	248	250	254
Sturbridge,	166, 167	237	242 (line 136)	244	248	249	253
Sudbury,	190, 191	238	241 (line 32)	245	248	250	254
Sunderland,	194, 195	239	242 (line 100)	246	248	250	255
Swampscott,	104, 105	121	122 (line 15)	124	125	126	129
Swansea,	166, 167	237	242 (line 107)	244	248	249	253
Templeton,	142, 143	236	241 (line 25)	243	248	249	252
Tewksbury,	142, 143	236	242 (line 116)	243	248	249	252
Tisbury,	186, 187	238	241 (line 1)	245	248	250	254
Tolland,	228, 229	240	-	247	248	250	256
Topsfield,	188, 189	238	242 (line 124)	245	248	250	254
Truro,	206, 207	239	242 (line 106)	246	248	250	255
Tyngsborough,	202, 203	239	242 (line 131)	246	248	250	255
Tyringham,	222, 223	240	242 (line 98)	247	248	250	256
Upton,	162, 163	237	241 (line 60)	244	248	249	253
Wakefield,	88, 89	120	122 (line 4)	123	125	126	128
Wales,	224, 225	240	-	247	248	250	256
Walpole,	138, 139	236	241 (line 21)	243	248	249	252
Ware,	94, 95	120	122 (line 64)	123	125	126	128
Wareham,	142, 143	236	242 (line 105)	243	248	249	252
Washington,	224, 225	240	-	247	248	250	256
Watertown,	86, 87	120	122 (line 12)	123	125	126	128
Wayland,	158, 159	237	241 (line 41)	244	248	249	253
Webster,	86, 87	120	122 (line 66)	123	125	126	128
Wellesley,	110, 111	121	122 (line 49)	124	125	126	129
Wellfleet,	194, 195	239	241 (line 38)	246	248	250	255
Wenham,	196, 197	239	242 (line 137)	246	248	250	255

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TOWNS.	Table I	Table II	Table III	Table IV	Table V	Table VI	Table VII
	Pages	Pages	Pages	Pages	Pages	Pages	Pages
West Boylston,	184, 185	238	241 (line 31)	245	248	250	254
Westborough,	110, 111	121	122 (line 25)	124	125	126	129
West Brookfield,	184, 185	238	242 (line 97)	245	248	249	254
Westfield,	80, 81	120	123 (line 38)	123	125	126	128
Westford,	150, 151	236	241 (line 62)	243	248	249	252
Westhampton,	220, 221	240	—	247	248	250	256
West Newbury,	178, 179	238	241 (line 33)	245	248	249	254
Weston,	162, 163	237	—	244	248	249	253
Westport,	148, 149	236	241 (line 45)	243	248	249	252
West Springfield,	92, 93	120	123 (line 11)	123	125	126	128
West Tisbury,	218, 219	240	—	247	248	250	256
Westwood,	184, 185	238	241 (line 68)	245	248	249	254
Weymouth,	84, 85	120	122 (line 34)	123	125	126	128
Whately,	202, 203	239	241 (line 50)	246	248	250	255
Whitman,	100, 101	121	122 (line 37)	124	125	126	129
Wilbraham,	154, 155	237	242 (line 147)	244	248	250	253
Williamsburg,	160, 161	237	241 (line 8)	244	248	249	253
Williamstown,	144, 145	236	242 (line 86)	243	248	249	252
Winchendon,	106, 107	121	122 (line 53)	124	125	126	129
Winchester,	92, 93	120	122 (line 31)	123	125	126	128
Windsor,	220, 221	240	—	247	248	250	256
Winthrop,	90, 91	120	123 (line 24)	123	125	126	128
Worthington,	210, 211	239	—	247	248	250	255
Wrentham,	170, 171	237	241 (line 2)	245	248	249	253
Yarmouth,	180, 181	238	241 (line 72)	245	248	249	254



